

# Unit 02: Posting to General and Subsidiary Ledgers

Content Area: **Business**  
Course(s): **Accounting II**  
Time Period: **4 weeks**  
Length: **4 weeks**  
Status: **Published**

## Unit Overview

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Students will be able to analyze and post to general and subsidiary ledgers for a merchandising business organized as a corporation.

## Transfer

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Students will be able to independently use their learning enabling them to plan, record, analyze, and interpret financial information to make sound business decisions.

## Meaning

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## Understandings

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Students will understand ...

- Accounting terms related to posting to ledgers
- Accounting concepts and practices related to ledgers
- The process of posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- The process of posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- The process of posting separate items from a cash payments and general journal to a general ledger
- The process of posting special journal column totals to a general ledger
- The process of journalizing and post correcting entires affecting customer accounts

## **Essential Questions**

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Students will keep considering...

- What is the role of posting in the the accounting cycle?
- What is the relationship between a controlling account and a subsidiary ledger?
- What are the steps to posting to a subsidiary ledger?
- What are the steps to posting to a general ledger?
- Why is it important to post correctly?
- What columns are posted separately or individually and why?
- What accounts are listed on a schedule of accounts receivable?
- What accounts are listed on a schedule of accounts payable?
- What is the purpose of the schedule of accounts payable and schedule of accounts receivable?
- What accounting concepts apply to this chapter?

## **Application of Knowledge and Skill**

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### **Students will know...**

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Students will know...

- Accounting terms related to posting to ledgers
- Accounting concepts and practices related to ledgers
- The process of posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- The process of posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- The process of posting separate items from a cash payments and general journal to a general ledger
- The process of posting special journal column totals to a general ledger
- The process of journalizing and post correcting entires affecting customer accounts

## **Students will be skilled at...**

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Students will be skilled at...

- Defining accounting terms related to posting to ledgers
- Identifying accounting concepts and practices related to ledgers
- Posting separate items from a purchases, cash payments, and general journal to an accounts payable ledger
- Posting separate items from a sales, cash receipts, and general journal to an accounts receivable ledger
- Posting separate items from a cash payments and general journal to a general ledger
- Posting special journal column totals to a general ledger
- Journalizing and posting correcting entries affecting customer accounts

## **Academic Vocabulary**

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- Accounting terms and concepts related to posting to ledgers, i.e. accounts payable ledger, controlling account, etc.

## **Learning Goal 1**

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Students will be able to analyze and post to the general and subsidiary ledgers for a merchandising business organized as a corporation.

- Students will be able to analyze and post to the general and subsidiary ledgers for a merchandising business organized as a corporation.

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|-----------------|---|
| CRP.K-12.CRP8   | Utilize critical thinking to make sense of problems and persevere in solving them.                                      |
| CRP.K-12.CRP11  | Use technology to enhance productivity.   |
| PFL.9.1.12.B.1  | Prioritize financial decisions by systematically considering alternatives and possible consequences.                    |
| PFL.9.1.12.E.2  | Analyze and apply multiple sources of financial information when prioritizing financial decisions.                      |
| PFL.9.1.12.E.3  | Determine how objective, accurate, and current financial information affects the prioritization of financial decisions. |
| PFL.9.1.12.E.5  | Evaluate business practices and their impact on individuals, families, and societies.                                   |
| PFL.9.1.12.G.1  | Analyze risks and benefits in various financial situations.   |
| CAEP.9.2.12.C.9 | Analyze the correlation between personal and financial behavior and employability.                                      |

**Target 1**

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Students will be able to post and analyze separate items from a purchases, cash payments and general journal to an accounts payable ledger.

- Students will be able to post and analyze separate items from a purchases, cash payments and general journal to an accounts payable ledger.

**Target 2**

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Students will be able to post and analyze separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.

- Students will be able to post and analyze separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.

**Target 3**

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Students will be able to post and analyze separate items from a cash payments journal and a general journal to a general ledger.

- Students will be able to post and analyze separate items from a cash payments journal and a general journal to a general ledger.

**Target 4**

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Students will be able to post and analyze special journal column totals to a general ledger.

- Students will be able to post and analyze special journal column totals to a general ledger.

**Formative Assessment and Performance Opportunities**

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- Class discussion
- Collection of vocab
- Presentation of ideas
- Review of workpapers
- Teacher observation
- Use of technological resources for quick assesement i.e. Socrative.com

**Summative Assessment**

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- Chapter Test

## **Accommodations/Modifications**

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- Application Problems for extra practice
- Cases for critical thinking at the end of the chapter
- Recycle Problem for extra credit
- Students work collaboratively to post

## **Unit Resources**

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Teacher can choose from the following resources:

- Book Companion Website
- Century 21 Accounting 9E
- Century 21 Accounting Simulation
- Chapter PowerPoints
- Computer
- Document Camera
- Guest Speakers
- Interactive Excel Spreadsheets
- Quickbooks
- Videos
- Whiteboards
- Workbook

## **Interdisciplinary Connections**

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| LA.RST.11-12.3 | Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.           |
| LA.RST.11-12.9 | Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible. |
| MA.K-12.4      | Model with mathematics.   |
| MA.S-MD.A      | Calculate expected values and use them to solve problems  |