

# Unit 5: Posting to a General Ledger

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

## Unit Overview

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Students will be able to post transactions from a general journal to a general ledger.

## Transfer

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Students will be able to independently use their learning to post transactions to the general ledger that will eventually allow them to prepare financial statements.

## Meaning

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## Understandings

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Students will understand ...

- Accounting terms related to posting from a journal to a general ledger
- Accounting concepts and practices related to a general ledger
- The process of preparing a chart of accounts for a service business organized as a proprietorship
- The process of posting separate amounts from a journal to a general ledger
- The process of posting column totals from a journal to a general ledger
- The process of analyzing and journalizing correcting entries

## Essential Questions

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Students will keep considering...

- What is a general ledger and what is its role in the accounting cycle?

- Why should I post transactions in a general ledger if I've already recorded them on the journal?
- What is the relationship of a T-account to an account form in the general ledger?
- What is the proper file maintenance for setting up a service business organized as a sole proprietorship?
- 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 from a journal to a general ledger
- Accounting concepts and practices related to a general ledger
- The process of preparing a chart of accounts for a service business organized as a proprietorship
- The process of posting separate amounts from a journal to a general ledger
- The process of posting column totals from a journal to a general ledger
- The process of analyzing and journalizing correcting entries

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

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Students will be skilled at...

- Defining accounting terms related to posting from a journal to a general ledger
- Identifying accounting concepts and practices related to a general ledger
- Preparing a chart of accounts for a service business organized as a proprietorship
- Posting separate amounts from a journal to a general ledger
- Posting column totals from a journal to a general ledger
- Analyzing and journalizing correcting entries

## Academic Vocabulary

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account number: the number assigned to an account

correcting entry: an additional journal entry, used to correct an incorrect journal entry

file maintenance: the procedure for arranging accounts in a general ledger, assigning account numbers, and keeping records current

general ledger: a ledger that contains all accounts needed to prepare financial statements

ledger: a group of accounts

opening an account: writing an account title and number on the heading of an account

posting: transferring information from a journal entry to a ledger account

## Learning Goal 1

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Students will be able to assess and post transactions from a journal to a general ledger.

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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.

TECH.8.1.12.A.CS2 Select and use applications effectively and productively.

## Target 1

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Develop a strategy and then prepare a chart of accounts while defining appropriate terms and applying appropriate concepts.

- Develop a strategy and then prepare a chart of accounts while defining appropriate terms and

applying appropriate concepts.

## **Target 2**

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Post separate amounts from a journal to a general ledger while defining appropriate terms and applying appropriate concepts.

- Post separate amounts from a journal to a general ledger while defining appropriate terms and applying appropriate concepts.

## **Target 3**

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Post column totals from a journal to a general ledger while defining appropriate terms and applying appropriate concepts.

- Post column totals from a journal to a general ledger while defining appropriate terms and applying appropriate concepts.

## **Target 4**

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Complete accounting forms, audit forms, and make correcting entries while defining appropriate terms and applying appropriate concepts.

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## **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 and Benchmark

## **Accommodations/Modifications**

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- Application Problems for extra practice

- Cases for critical thinking at the end of the chapter
- Creative Chart of Accounts
- Project: Accounting Board - Categorize Accounts on the Accounting Equation
- Recycle Problem for extra credit

## 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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MA.K-12.4	Model with mathematics.
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.S-MD.A	Calculate expected values and use them to solve problems
LA.WHST.11-12.6	Use technology, including the Internet, to produce, share, and update writing products in response to ongoing feedback, including new arguments or information.