

**Teacher:** Marcia Lee

**Course:** Accounting I

**Lesson Topic:** Posting from a General Journal to a General Ledger

**Duration:** 30-45 minutes

**Curricular Connections/Standards:**

BUS.9-12.1 - [Standard] - Understand and apply basic accounting principles and procedures

**Outcomes:**

**STUDENTS WILL BE ABLE TO:**

1. Identify accounting concepts and practices pertaining to posting transactions from a general journal to a general ledger.
2. Classify accounts using the accounting equation.
3. Post amounts from a general journal to a general ledger.

**Learning Procedures/Activities:**

Ask students to name the accounts used on the general journal. Instruct them to label a T account with account titles while placing them under the correct part of the Accounting Equation. Assign account numbers to each account.

Have students determine which color of candy they have the most of. That color will represent asset accounts. Have them place that color on all account titles on general journal that are assets. Do the same for liabilities, capital/drawing, revenue and expenses with a different color for each category. Place the candy in the Posting Ref column.

Explain the five steps for posting. Start with first entry on general journal and take them through the procedure. When they transfer the amount from the journal to the T accounts, have them bring the candy to the T account page. Continue in this manner until all transactions are posted. Each category will have the same color candies in it and ONLY that color. This shows the separation of transactions into accounts and accounting equation categories.

After the activity is complete, the students can eat the candy.

**Assessment:**

Observation that students have all the same color candy for each category – assets, liabilities, capital/drawing, revenue, expenses

**Materials:**

M&Ms or Skittles – any candy with small pieces

Page with blank T accounts

Paper bathroom cups or other small containers

Pencil

Paper general journal with un-posted journal entries