

Course Title: **Accounting I**  
 Lesson Date and Time:  
 Room Number:  
 Teacher's Name:

Number of Students:  
 Miscellaneous Information:  
**Glencoe Text, Page 160 (Glencoe Accounting –  
 First Year Course, Fifth Edition, 2004.**

Lesson Objective:	Journalizing and Posting Transactions
NBEA Standards Addressed:	NBEA 2013 Standards: Accounting/III (Financial Analysis); IV (Accounting Principles), B (Assets), C (Liabilities), D (Equity); V (Accounting Process)
Anticipatory Set:	What is posting? How could posting transactions benefit a business owner?
Teaching/Instructional Process:	Review the process of journalizing transactions: <ol style="list-style-type: none"> <li>1. Model the first three transactions with the students. Students enter the transactions into a Microsoft Excel template.</li> <li>2. After modeling three transactions, teacher models set up of a pivot table. Transactions will be sorted by account number.</li> </ol>
Guided and Independent Practice:	<ol style="list-style-type: none"> <li>1. Students continue to journalize the transactions to their Excel spreadsheet.</li> <li>2. Teacher monitors students as they work through transactions.</li> </ol>
Closure:	<ol style="list-style-type: none"> <li>1. How does posting transactions to a spreadsheet and sorting the accounts through a pivot table compare to the manual/paper journalizing and posting process? How is it different? How could journalizing transactions in the manner be more efficient?</li> </ol>