

Anoka-Hennepin Secondary Curriculum Unit Plan

Department:	BME	Course:	Accounting II	Unit Title:	Posting	Grade Level(s):	
Assessed Trimester:		Pacing:		Date Created:	1/15/2014	Last Revision Date:	1/15/2014

Course Understandings: <i>Students will understand that:</i> <ul style="list-style-type: none">Define accounting terms related to posting to ledgersIdentify accounting practices related to posting to ledgersPost separate items from a purchases, cash payments, and general journal to an accounts payable ledgerPost separate items from a sales, cash receipts, and general journal to an accounts receivable ledgerPost separate items from a cash payments and general journal to a general ledgerJournalize and post correcting entries affecting customer accounts
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DESIRED RESULTS (Stage 1) - WHAT WE WANT STUDENT TO KNOW AND BE ABLE TO DO?

Established Goals	
<ul style="list-style-type: none">	
Transfer	
Students will be able to independently use their learning to: (product, high order reasoning) <ul style="list-style-type: none">	
Meaning	
Unit Understanding(s): Students will understand that: <ul style="list-style-type: none">	Essential Question(s): Students will keep considering: <ul style="list-style-type: none">What is the relationship between a controlling account and a subsidiary ledger?In which column of the cash payments journal are the amounts that are posted individually to the accounts payable ledger?To which accounts are the separate amounts in the sales journal posted individually?In which column of the cash receipts journal are the amounts that are posted individually to the accounts receivable ledger?What accounts are listed on a schedule of accounts receivable?Which amounts in a general journal are posted individually?What are the five steps for posting to a general ledger account?For which columns of a special journal are the column totals posted to the general ledger?In what order should special journals be posted to the general ledger?What is the source document for a correcting entry?How does a correcting entry affecting customer accounts impact the general ledger accounts?How does posting a correcting entry affecting customer accounts differ from recording other general journal entries that impact subsidiary ledger accounts?

Acquisition	
Knowledge - Students will: <ul style="list-style-type: none">The difference between the general ledger controlling accounts payable/receivable versus their respective subsidiary ledgerRead and understand a schedule of accounts payable and schedule of accounts receivable Reasoning - Students will: <ul style="list-style-type: none">	Skills - Students will: <ul style="list-style-type: none">
Common Misunderstandings <ul style="list-style-type: none">	Essential new vocabulary <ul style="list-style-type: none">