Anoka-Hennepin Secondary Curriculum Unit Plan

Department:	BME	Course:	Accounting I	Unit 2 Title:	Posting	Grade Level(s):	9-12
Assessed Trimester:		Pacing:		Date Created:	1/15/32014	Last Revision Date:	1/15/2014

Course Understandings: Students will understand that:

- Define accounting terms related to posting from a general journal to a general ledger
- Identify accounting concepts and practices related to posting from a general journal to a a general ledger
- Prepare a chart of accounts for a service business organized as a proprietorship
- Post amounts from a general journal to a general ledger
- Prove cash
- Analyze and journalize correcting entries

DESIRED RESULTS (Stage 1) - WHAT WE WANT STUDENT TO KNOW AND BE ABLE TO DO?

Established Goals					
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	Transfer				
Students will be able to independently use their learning to: (product, high order reasoning	g)				
	Meaning				
Unit Understanding(s): Students will understand that: •	Essential Question(s): Students will keep considering: What are the two parts of an account number? What are the steps for opening an account in the general ledger? What are the five steps for posting from the general journal to the general ledger? How do I find the balance in a general ledger account? What two amounts are compared when proving cash? What is a correcting entry?				
	Acquisition				
 Knowledge - Students will: What are the two parts of an account number? What are the steps for opening an account in the general ledger? What are the five steps for posting from the general journal to the general ledger? How do I find the balance in a general ledger account? What two amounts are compared when proving cash? What is a correcting entry? Reasoning - Students will:	Skills - Students will: •				

Common Misunderstandings	Essential new vocabulary
 Why is it necessary to record a post reference number in the general journal and general ledger? 	•
The purpose of the general ledger is to keep an accurate record of the balance in each account.	