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| **TEXAS CTE LESSON PLAN**  [www.txcte.org](http://www.txcte.org) | |
| **Lesson Identification and TEKS Addressed** | |
| **Career Cluster** | Finance |
| **Course Name** | Accounting I |
| **Lesson/Unit Title** | Using Sales and Cash Receipts Journals |
| **TEKS Student Expectations** | **130.187 (c) Knowledge and Skills**  (8) The student performs accounts receivable functions. The student is expected to:  (C) analyze sales transactions. |
| **Basic Direct Teach Lesson**  (Includes Special Education Modifications/Accommodations and  one English Language Proficiency Standards (ELPS) Strategy) | |
| **Instructional Objectives** | **Performance Objective:**  Upon completion of this lesson, students will demonstrate skill in journalizing transactions using a Sales and Cash Receipts Journal.  **Behavioral Objectives**:   * Identify terms relating to sales and cash receipts transactions. * Journalize sales and cash receipts transactions using special journals. * Journalize transactions from sales and cash receipts that do not fit into the Special Journal and must be placed in a General Journal. * Use automated methods of entering sales and cash receipts transactions. |
| **Rationale** | When a business sells merchandise to its customers and receives cash payments, the transactions are recorded in the company’s books using journal entries. The accounting transactions used to record customer sales and the case from the sale depend on whether the sale is made on credit or paid in cash. This lesson introduces sales and cash receipt transactions. It covers the terminology related to sales and cash receipts, and analyzing and journalizing transactions using manual and computerized methods. |
| **Duration of Lesson** | Teacher’s Discretion |
| **Word Wall/Key Vocabulary**  *(ELPS c1a,c,f; c2b; c3a,b,d; c4c; c5b) PDAS II(5)* |  |
| **Materials/Specialized Equipment Needed** | Materials, Equipment and Resources:   * Textbook * Accounting software |
| **Anticipatory Set**  (May include pre-assessment for prior knowledge) | Have students choose a bank credit card Web site to research. They can choose from:  [http://www.discovercard.com](http://www.discovercard.com/)  [http://www.visa.com](%20http://www.visa.com)  [http://www.mastercard.com](http://www.mastercard.com/)  Have students write a report answering these questions:   * What is the company’s mission statement or slogan? * Include at least 4 facts about the company’s history. * Who is the CEO or President or other important official within the company? * What type of career opportunities do they have? * Describe the community activities in which are they involved? * What is zero liability? * What company is actually responsible for that bank credit card?   What are three of the most frequently asked questions from that site? Do they have any special offers available? Describe them. |
| **Direct Instruction \*** | Have a guest speaker from a successful ice cream shop answer student questions so students can create some projections for the future success of their business. |
| **Guided Practice \*** |  |
| **Independent Practice/Laboratory Experience/Differentiated Activities \*** | **Activity 5.2.1 – General Journal Transactions**  Purpose: Identify terms related to sales and cash receipts and posting journals in a merchandising business.  Have your students write the definition of these terms:   * Sales journal * Footing * Cash receipts journal * Schedules of accounts receivable * Customer * Sales tax * Sale on account * Sales invoice * Cash sale * Credit card sale * Subsidiary ledger * Controlling account * Schedule of accounts payable * Accounts payable ledger * Accounts receivable ledger   Use a Purchases and Cash Payment Terms presentation to drill students on their knowledge of the terms.  **Activity – Using the Sales Journal**  **Activity – Using the Cash Receipts Journal**  **Activity 5.2.4 – Proving Cash**  Purpose: Demonstrate skill in proving cash.   * Demonstrate proving cash using a Case Proof spreadsheet. * Have students use a Case Proof spreadsheet to prove cash from CDs Galore. |
| **Lesson Closure** |  |
| **Summative / End of Lesson Assessment \*** | 1. Observation 2. Demonstration 3. Graded Assignments 4. Quiz on Terms and Special Journals |
| **References/Resources/**  **Teacher Preparation** | Textbooks:  Guerrieri, Donald J., Haber, Hoyt, Turner. Glencoe Accounting Real-World Applications and Connections. Glencoe McGraw-Hill, 2000. ISBN/ISSN 0-02-815004-X.  Ross, Kenton, Gilbertson, Lehman, and Hanson. Century 21 Accounting Multicolumn Journal Anniversary Edition, 1st Year Course. South-Western Educational and Professional Publishing, 2003. ISBN/ISSN: 0-538-43524-0  Ross, Kenton, Gilbertson, Lehman, and Hanson. Century 21 General Journal Accounting Anniversary Edition, 7th Edition. South-Western Educational and Professional Publishing, 2003. ISBN/ISSN: 0-538-43529-1.  Yacht, Carol. Southwestern Accounting with Peachtree. South-Western Educational and Professional Publishing, 2003.  Business Partners:   * Local Merchants * Franchise Owner |
| **Additional Required Components** | |
| **English Language Proficiency Standards (ELPS) Strategies** |  |
| **College and Career Readiness Connection[[1]](#footnote-1)** |  |
| **Recommended Strategies** | |
| **Reading Strategies** |  |
| **Quotes** |  |
| **Multimedia/Visual Strategy**  **Presentation Slides + One Additional Technology Connection** |  |
| **Graphic Organizers/Handout** |  |
| **Writing Strategies**  **Journal Entries + 1 Additional Writing Strategy** |  |
| **Communication**  **90 Second Speech Topics** |  |
| **Other Essential Lesson Components** | |
| **Enrichment Activity**  (e.g., homework assignment) |  |
| **Family/Community Connection** |  |
| **CTSO connection(s)** | Business Professionals of America  Future Business Leaders of America |
| **Service Learning Projects** |  |
| **Lesson Notes** |  |

1. Visit the Texas College and Career Readiness Standards at <http://www.thecb.state.tx.us/collegereadiness/CRS.pdf>, Texas Higher Education Coordinating Board (THECB), 2009. [↑](#footnote-ref-1)