

# Accounting

## T-Account Review

A Great Review or  
Assessment for  
T-Accounts

Engaging &  
Interactive

Use for Extra Practice

A Great Break  
from the Textbook!

**NO PREP!**



BUSINESS EDUCATION WITH *Denise Leigh*

**Assets = Liabilities + Owner's Equity**

Equipment  
Cash  
Owner's Capital  
Supplies  
Expenses  
Sales  
Accounts Payable  
Owner's Drawing  
Prepaid Insurance  
Accounts Receivable

Drag & drop an account title to an appropriate T account.

Drag a + or a - to indicate an increase or decrease on each side of each T account.

**An Interactive Google File**  
 Students Drag and Drop Account Titles and Add the + and -

**Teacher's key included!**  
**A Great Break from the Textbook!**

**Owner's Equity**

Owner's Capital  
Owner's Drawing  
Sales  
Expenses

Drag & drop a green oval over the account title that **increases** the owner's equity. Drag & drop a red oval over the account titles that **decrease** owner's equity.

Place an X on the side of that account that does not have any activity.

Place a ☆ on the side of that account that is often affected.

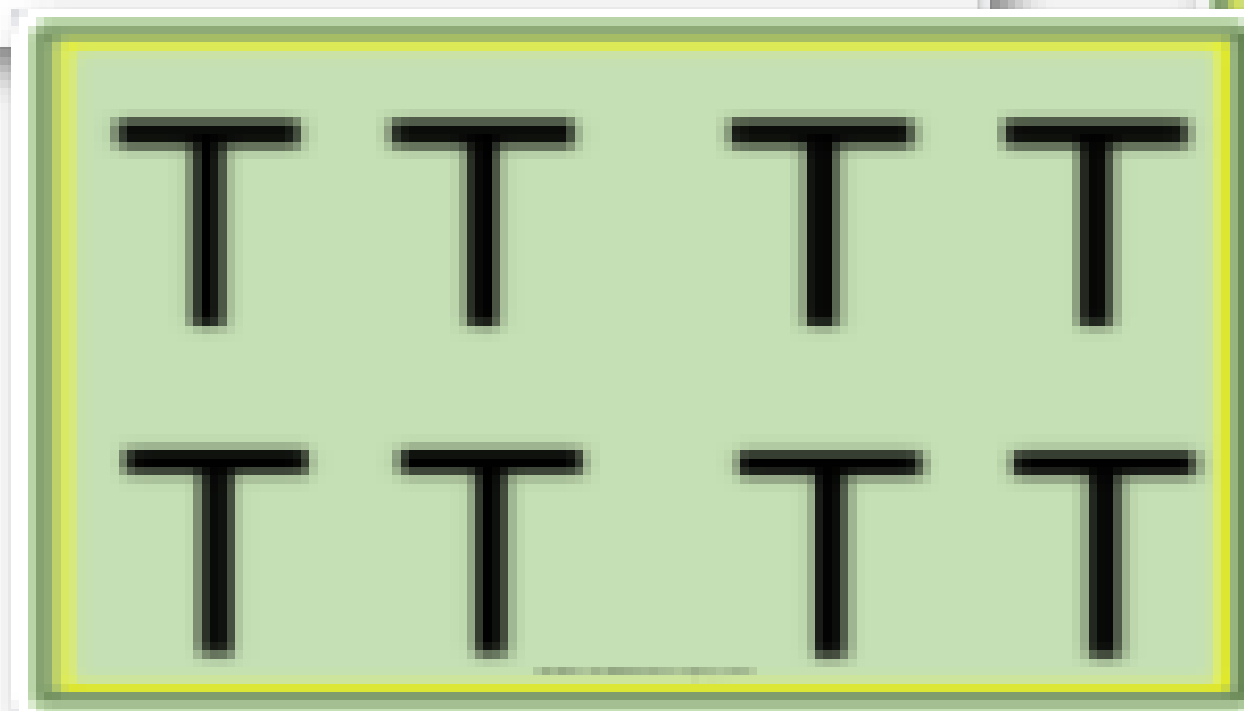
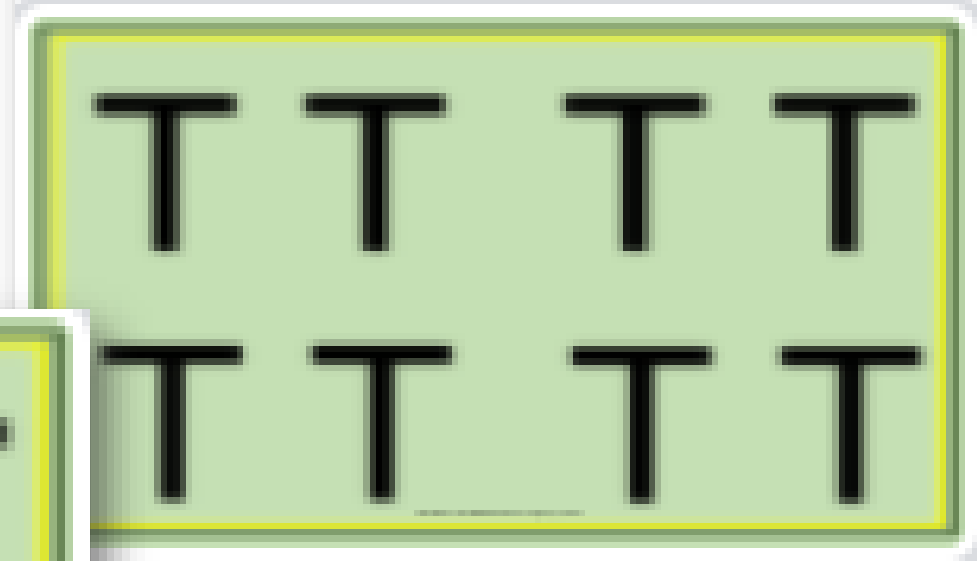
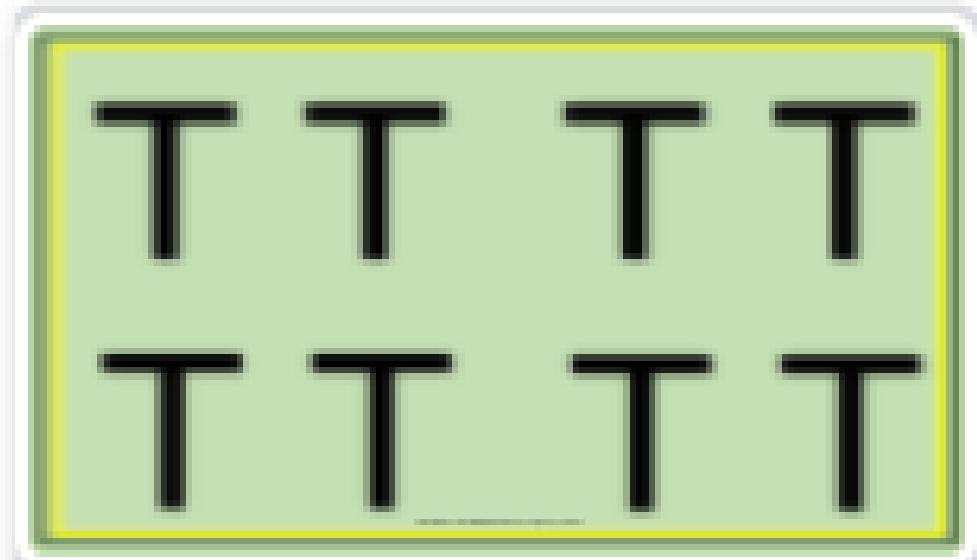
Drag & drop the word or phrase below that are often in the transaction with that account is affected. Place the word or phrase across the appropriate T account. (under the account title)

Investment  
Sold Services  
Personal Use  
Paid Cash For

## Jake Hype is opening a skating rink.

1. The owner, Jake Hype invested \$10,000 in his business.
2. He bought \$200 supplies with cash.
3. Jake paid cash for prepaid insurance \$300.
4. He bought \$650 of supplies on account from Rove's Supplies.
5. Jake sold services on account to Lap's Co. for \$550.
6. He paid \$650 cash on account to Rove's Supplies.
7. Jake Hype withdrew \$1,000 for personal use.
8. He received \$200 cash on account from Lap's Co.
9. He paid \$100 cash for supplies.
10. Jake sold services for cash of \$700.
11. He paid \$120 for the electric bill.
12. Jake paid \$1,500 for rent.

\*Be sure to put the number as the date for each transaction on the T accounts.



**Students  
complete  
T-Accounts  
for a new  
skate rink  
start-up!**

**A Great Review or Assessment for  
T-Accounts**

# Teacher Testimonials



This is a **great activity** for reviewing T-accounts. It changes up the class a little by not doing only problems to learn.



My students **used this file as a review** before a test. This resource allowed the students to digitally see T accounts in a different way. This lesson also worked out where my **principal was evaluating me** and I got a lot of **positive feedback** from using this activity.



The students **liked the change of pace** of getting away from the textbook and **engaging** with the slides and putting the answers in the correct areas.



**Great way** to review T-Accounts other than just on paper.



**Great review** resource that left my students feeling confident with the T-chart lesson.

**Hi! My name is Denise Leigh. I have been teaching Business Education for over 25 years! I love collaborating with business educators all over the world. I am a 2022 Pennsylvania Teacher of the Year Finalist and relentless lifetime learner and lover of everything education. Engaging students and connecting them to their world is my jam! Thank you for exploring my resources and sharing my passion for BUSINESS EDUCATION!**

Denise Leigh is an expert on student-led instruction. She was featured on CBS Pittsburgh for her City Collaborative™ Project-Based Business Education (PBL) Classroom.

