



Valentine's Day Digital Accounting

**A Fun, Real World
Review of Key
Accounting Principles**

**Both General Journal
& Multi-Column
Approach included**

**Google Slides that
sends easily to your
LMS! Or Print Out!**

Teacher's Key Included

**NO PREP!
ENGAGING & FUN!**



BUSINESS EDUCATION WITH *Denise Leigh*

Concepts covered:

- ✓ Journalizing transactions.
- ✓ Determine accounts as debit or credit balances.
- ✓ Determine what accounts are included on the balance sheet and income statement.
- ✓ Identify what accounts are closed at the end of a fiscal period.
- ✓ Identify what accounts are adjusted during the end of the fiscal period work.

Students will complete the 5 slides in the activity file in ~30-45 minutes.

GREAT Critical Thinking Skills!!!

Students are introduced to Jared's Hometown Flower Shop. Valentine's Day is a HUGE deal for his small business!

Feb. 1 Jared bought \$430 of ribbon and floral supplies. He used check #897

Feb. 1 He wrote check #898 for \$1,400 to pay his February rent.

Feb. 3 He made a \$215 in cash sales. T3

Feb. 4 Jared paid \$180 on account to Finn's Floral Supply to pay down his account balance. C899

General Journal					
Date	Account Title	Doc No.	Post. Ref.	Debit	Credit

GENERAL JOURNAL

Feb. 1 Jared bought \$430 of ribbon and floral supplies. He used check #897

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Journal							Page	
Date	ACCOUNT TITLE	Doc No.	Post. Ref.	GENERAL		SALES CREDIT	CASH	
				Debit	Credit		Debit	Credit

MULTI-COLUMN

Students are prompted to journalize some transactions for Jared's Flower Shop.

Students drag the circles around the accounts that close at the end of the fiscal period.

Circle the accounts that are closed at the end of a fiscal period.

Place a ★ over the accounts that are adjusted.



Place a ★ over the accounts that are adjusted.

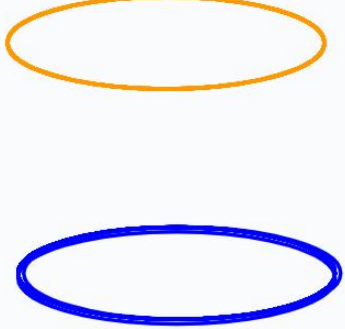


Supplies
Company Van
Sales
Accounts Payable
Petty Cash
Rent Expense
Fuel Expense
Prepaid Insurance
Income Summary
Owner's Drawing
Owner's Capital
Equipment
Supplies Expense
Cash
Accounts Receivable
Advertising Expense
Insurance Expense
Utilities Expense

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Circle the accounts with CREDIT balances in ORANGE

Circle the accounts with DEBIT balances in BLUE



Supplies
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Petty Cash
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TEACHER'S KEY INCLUDED!

...as well as teaching suggestions and tips in using this resource.

GREAT Critical Thinking Skills! Real-World Accounting!

Drag the accounts from the side pane to the appropriate financial statement.

	Balance Sheet Accounts	Income Statement Accounts
Accounts Receivable		
Cash		
Advertising Expense		
Supplies		
Rent Expense		
Owner's Drawing		
Owner's Capital		

Net Income
Petty Cash
Utilities Expense
Sales
Equipment
Accounts Payable
Communication Expense

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Students drag the accounts and classify according to what financial statements they appear...

TEACHER'S KEY INCLUDED!

...as well as teaching suggestions and tips in using this resource.

Teacher Testimonials



This was **great for my accounting 1 students!** They love to see accounting in a setting they understand. Thanks so much!



Never disappointed with materials from Denise Leigh! So great!



This resource provided students with a great reinforcement of permanent/temporary accounts as well as financial statements. **Another great accounting simulation and break from the textbook!**



This was a nice treat to have my accounting students do for the holiday. They enjoyed the interactive part of it. **Love Denise's resources!**

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.

