

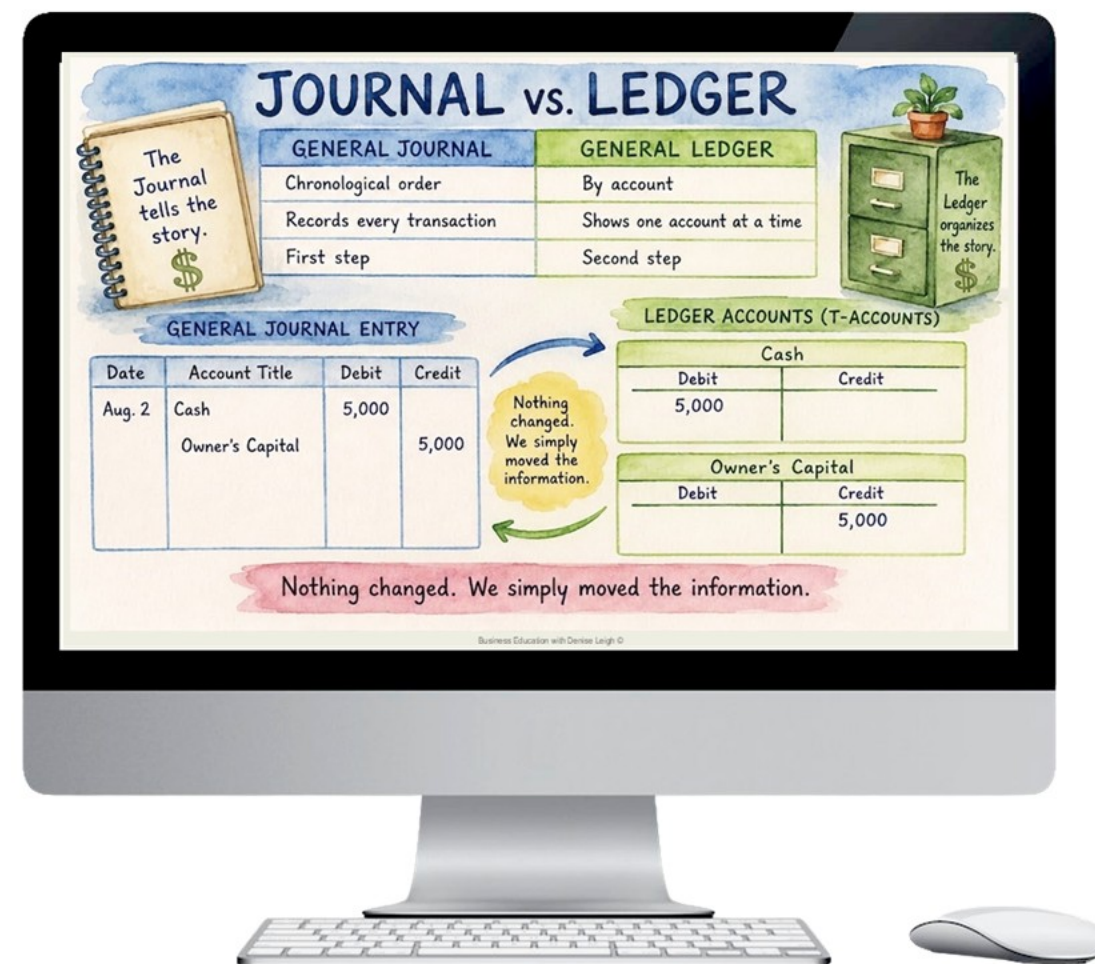
Posting to a General Ledger

A DIGITAL DISCOVERY ACTIVITY

What is Posting?
Why Post?
How Do You Post?
Journal vs. Ledger?

Interactive Lesson,
Introductory Video, &
Posting Practice Activity
Included

NO PREP!
SAVES YOU TIME!



BUSINESS EDUCATION WITH *Denise Leigh*

NO PREP Intro Digital Activity

What's included?

- ✓ **14-Slide interactive lesson/activity** (Google or PowerPoint)
- ✓ **Teacher's Keys**
- ✓ **Introductory Video** (requires YouTube access)
- ✓ **4 Ledgers for Practice Activity**



Great for In-Person, Remote Days, & Homeschool

Why Post? - Journal vs. Ledger - Posting Process

Why Do We Post?

Why Can't We Just Leave Everything in the Journal?

- The general journal records transactions in the order they happen.
- But businesses also need to know:
 - How much cash they have
 - How much they owe.
 - How much customers owe them.

Posting organizes transactions into indiv

The journal tells the story. The ledger or

JOURNAL vs. LEDGER

GENERAL JOURNAL	GENERAL LEDGER
Chronological order	By account
Records every transaction	Shows one account at a time
First step	Second step

GENERAL JOURNAL ENTRY

Date	Account	Debit	Credit
Aug. 2	Cash		10

We simply moved the information

Debit	Credit
1,000	

Owner's Capital	
Debit	Credit
	5,000

anged. We simply moved the information.

Think Like a Mail Carrier

Journal Entry = Mail Truck
The mail truck picks up all the mail (transactions) in one place.

Ledger Accounts = Mailboxes
Each mailbox (account) is separate and has a specific purpose.

Each amount has to be delivered to the correct mailbox.

Would you put everyone's mail into one mailbox?

So why would we leave every transaction in one journal?

Deliver each transaction to the right account.
That's how we stay organized and accurate.

Posting to the general ledger helps the accountant manage, see the balance of each account by organizing information from the journal entries.

The 4-Step Posting Process

1 FIND DEBIT

2 RECOGNIZING DEBIT

FIN
CRE

4 RECO
CRED

EVERY JOURNAL ENTRY GETS POSTED TO AT LEAST TWO ACCOUNTS.

GENERAL LEDGER

Each account has its own ledger to show increases and decreases.

GENERAL JOURNAL ENTRY

General Journal • Page 1

Date	Description	Post. Ref.	Debit	Credit
Aug 1	Supplies	2	100	
	Cash			100

Date	Description	Post. Ref.	Debit	Credit	Balance
Aug. 4	Cash	G1		600	600

SUPPLIES					
Account No. 140					
Date	Description	Post. Ref.	Debit	Credit	Balance
Aug. 4	Supplies	G1	600		600

Posted from General Journal (G

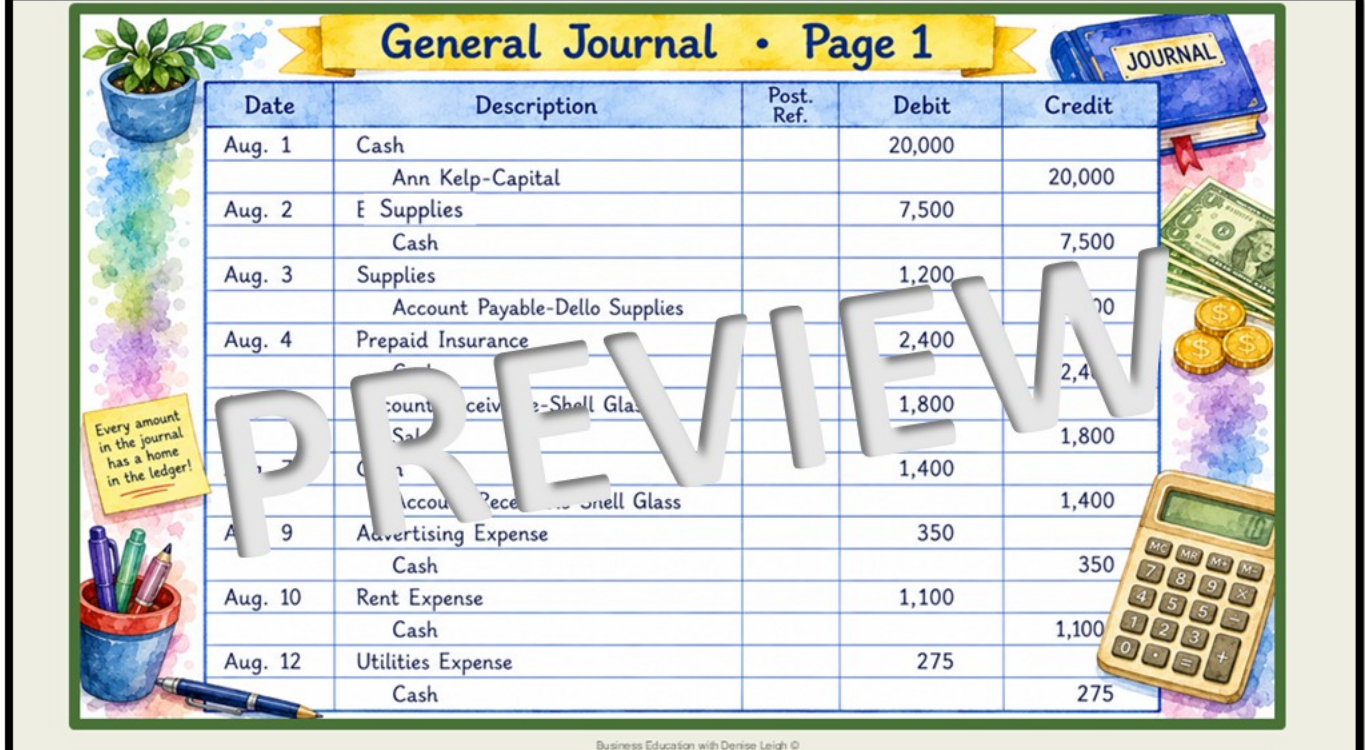
Posted from General Journal (G1)

The amounts are now in the correct accounts. These accounts will be used to prepare financial statements.

Let's Post! 4 Ledgers Included



General Journal • Page 1



Every amount in the journal has a home in the ledger!

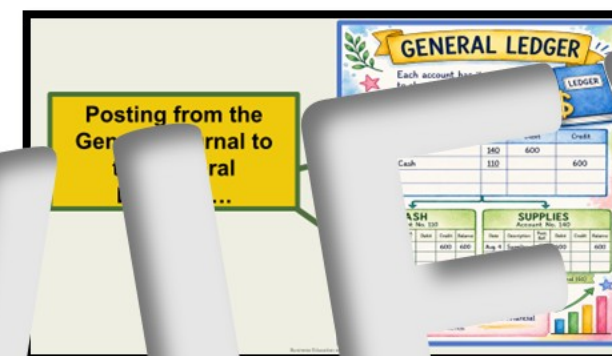
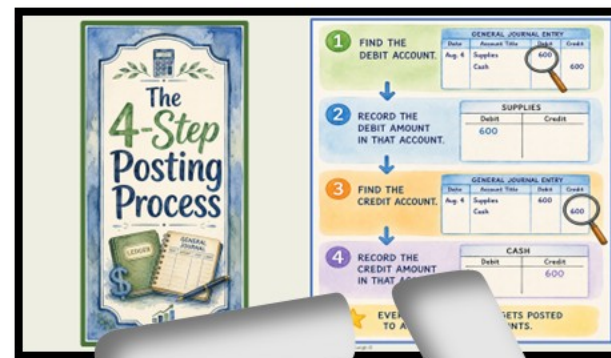
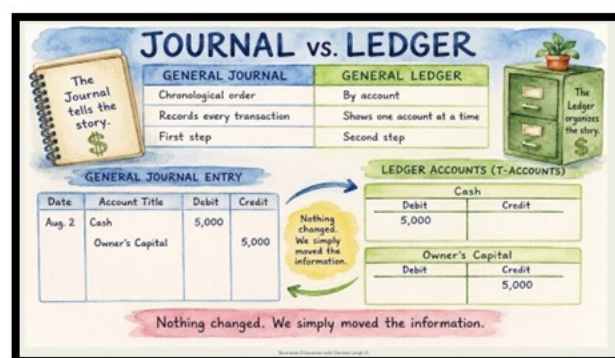
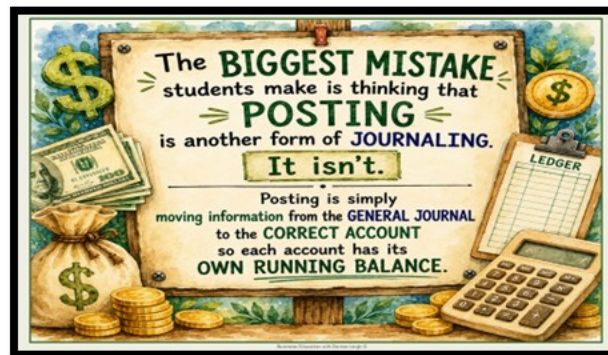
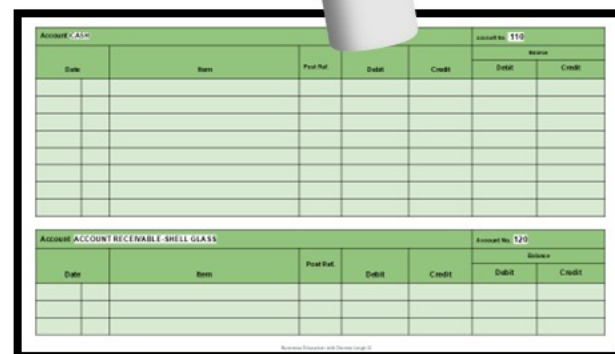
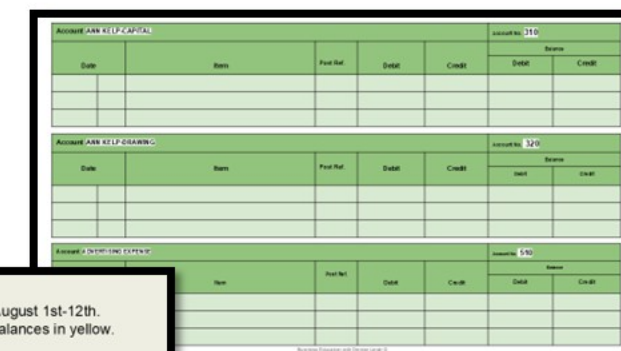
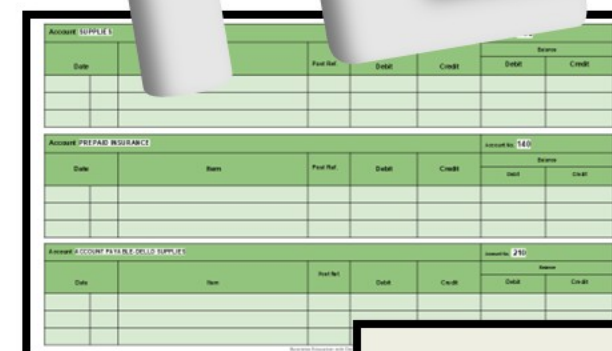
Date	Description	Post. Ref.	Debit	Credit
Aug. 1	Cash		20,000	
	Ann Kelp-Capital			20,000
Aug. 2	E Supplies		7,500	
	Cash			7,500
Aug. 3	Supplies		1,200	
	Account Payable-Dello Supplies			1,200
Aug. 4	Prepaid Insurance		2,400	
	Cash			2,400
	Accounts Receivable-Shell Glass		1,800	
	Sales			1,800
	Cash		1,400	
	Accounts Receivable-Shell Glass			1,400
Aug. 9	Advertising Expense		350	
	Cash			350
Aug. 10	Rent Expense		1,100	
	Cash			1,100
Aug. 12	Utilities Expense		275	
	Cash			275

Business Education with Denise Leigh ©

Interactive Slides – Posting Practice

The image displays six T-accounts arranged in a 2x3 grid. The top row contains two 'Account CASH' T-accounts (Account No. 110) and one 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account (Account No. 110). The bottom row contains one 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account (Account No. 110), one 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account (Account No. 120), and one 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account (Account No. 120). Two large orange arrows point from the top-left 'Account CASH' T-account to the top-right 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account and the bottom-left 'Account ACCOUNT RECEIVABLE-SHELL GLASS' T-account (Account No. 110). A large 'PREVIEW' watermark is overlaid on each T-account.

14 Slide Digital Lesson/Activity

[illegible]

Google Slides that easily converts to PowerPoint

I taught High School Accounting for 28 years.

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.

