

Unit 2 Module 2 - Proving and Ruling the General Journal

Standard: Journalize Business Transactions

Learning objective (Student can):

- A. Define accounting terms related to journalizing transactions
- B. Identify accounting concepts and practices related to journalizing transactions
- C. Record transactions to set up a business in a five-column journal
- D. Record transactions to buy on account
- E. Record transactions that affect owner's equity and receiving cash on account
- F. Prove and rule a five-column journal and prove cash

Direct instruction (I DO):

1. The teacher will review how to journalize a transaction from the previous lesson.

2. The teacher will then explain the process of how to carry and bring column totals forward:

If in a month's time frame there are more transactions than there is space on the journal page, then each column will need to get totaled on the bottom rule and carried forward onto the next journal page.

JOURNAL																												PAGE 1	
						1		2		3		4		5															
DATE		ACCOUNT TITLE				DOC. NO.	POST. REF.	GENERAL				SALES CREDIT		CASH															
								DEBIT		CREDIT				DEBIT		CREDIT													
14	27	Norm Derner, Drawing				C7		5 0 0 00																5 0 0 00		14			
15	27	Carried Forward					✓	4 9 5 8 00		2 2 5 5 00		3 3 8 5 00		4 2 5 5 00		3 5 7 3 00										15			

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On the next page, the totals from the previous page will be brought forward, and the year and month will need to be written on the first row of the second page. When carrying and bringing forward, don't forget to put check marks in the post ref column on each journal page. Also, don't forget to rule your totals at the bottom of the first page.

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3. The teacher should then explain why and how each column gets totaled and ruled at the end of the month.

4. The teacher should then explain the importance in proving cash:

Prove page 1 of the journal:			
Column	Debit Column Totals	Credit Column Totals	
General	_____	_____	
Sales	_____	_____	
Cash	_____	_____	
Totals	=====	=====	
Prove page 2 of the journal:			
Column	Debit Column Totals	Credit Column Totals	
General	_____	_____	
Sales	_____	_____	
Cash	_____	_____	
Totals	=====	=====	
Prove cash:			
Cash on hand at the beginning of the month	_____		
Plus total cash received during the month	_____		
Equals Total	_____		
Less total cash paid during the month	_____		
Equals cash balance at the end of the month	_____		
Checkbook balance on the next unused check stub	=====		

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Group instruction (WE DO):

1. The teacher will demonstrate how to carry totals forward along with totaling and proving the journal at the end of the month:

Resources:

[Group Instruction-Recording & Proving General Journal- Unit 2-Module 2](#)

[Group Answer Key](#)

Individual work (YOU DO):

1. Students will demonstrate their understanding of the material by individually completing a similar exercise:

Resources:

[Individual Work- Recording & Proving General Journal-Unit 2 Module 2](#)

[Individual Work Answer Key](#)

Reinforcement:

Students can test their Unit 2 Module 1 knowledge with a kahoot quiz:

<https://play.kahoot.it/#/?quizId=7522579e-acbb-40a4-91bf-4c82152aa7e5>