Accounting Lesson using the UDL framework

**Goals:** The Learner will identify debits, credits and post entries properly

**Materials:** Worksheets with T-accounts, poster board & play money, Aplia on-line workbook, Smart Board

**Methods:**

1. Assume pre-reading has been done.
2. PowerPoint presentation to explain concepts of Debit & Credit <http://ww2.nscc.edu/swanson_l/Acct%201104%20Web/Presentations/DebitCredit2rev.pdf>
3. Working with T-accounts and play money so students can manipulate the money on different statement
4. List of typical small business transactions for students to journal
5. As a group place play money on the proper sides of T-accounts

**Asssessment**

1. Smart Board to post sample transactions in T-accounts
2. Online Workbook, Aplia allows students to post transactions and see how well they did.