

**Double Entry Bookkeeping Activity**  
**A Group Activity with Lectures**  
**Teacher's Guide**

**Learning Goals**

This activity is designed to engage students in the bookkeeping functions of a business without knowing debits and credits. As a precursor to learning debits and credits, students will learn to

- Remember 6 account types
- Determine how transactions affect account types by increasing and decreasing account types
- Determine which specific accounts are affected by transactions

**Student Level**

This activity is appropriate for high school students. Prior knowledge of account types is needed and reinforced.

**Activity Overview**

After an introductory lecture about account types, students (or groups) will complete 4 worksheets, each with 4 transactions, by determining the effect each transaction has on the account types (increase, decrease, both increase and decrease, or not affected). Each worksheet has follow-up questions to spark a discussion of how the transactions on the worksheet are similar and different.

A follow up lecture will and handout will introduce account names for each account type. Afterwards, students (or groups) can revisit the worksheets and determine which specific accounts are affected.

Time will depend on level of students, but can range from 100 to 150 minutes.

**Digital Resources Provided (10 files)**

- This teacher's guide
- 2 PowerPoints
  - A pre-activity lecture on account types  
[1 IncrDecr PreActivity.pptx](#)
  - A second lecture on account names  
[2 IncrDecr AcctNames.pptx](#)
- 4 Worksheets for students + a sample solution file
  - [Worksheet 1.pdf](#), [Worksheet 2.pdf](#), [Worksheet 3.pdf](#), [Worksheet 4.pdf](#)
  - [4 Worksheet Solutions.pdf](#)
- [AccountName.pdf](#) for students
- Worksheet solutions with account names [4 Worksheet AcctName Solutions.pdf](#)

**Resources Needed (not provided)**

- Pencils

**Preparing the kits**

- Print the 4 worksheets and Account Name handout (recommend one of each per student, but can be one of each per group)

**Suggested Implementation**

1. Deliver the 1 IncrDecr PreActivity.pptx lecture on account types
2. Form groups if you are working in groups
3. Students do worksheet 1
4. Discuss the transactions and the follow-up questions for worksheet 1; students should correct worksheet at this time.
5. Repeat for worksheets 2 through 4
6. Deliver the 2 IncrDecr AcctName.pptx lecture
7. Pass out the account names handout.
8. Have students assign account names to increases and decreases on worksheet 1
9. Discuss the account names on worksheet 1
10. Repeat for worksheets 2 through 4.