

## Using Candy To Teach Posting

After students learn to record transactions in the general journal, the next step is posting. I use a bag of assorted candy to teach this skill.

**Needed:** Bag of candy, assorted with at least five different kinds of candy.

I explain to the students that the unopened bag of candy represents their general ledgers. Everything is recorded there, but we do not know what the balance is in each account. We need to know how much cash we have on hand, what we owe, how much is owed to us, what we have spent on supplies and insurance, etc.

Open the bag of candy and sort it into accounts. For instance: Tootsie Rolls may be cash; Smarties, supplies; Skittles, Accounts Receivable; Taffy, Accounts Payable; and Nerds, the capital account. The students can then see how much easier it is to tell how much we have of each candy or how much is in each account. We move to the book and do it for real. Of course, the candy is distributed!