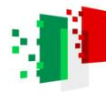


# Digital Accounting Lab (DALab) User Manual General Ledger Plugin for Moodle

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## Information on the project

The project was developed to digitize the hands-on learning of general accounting in Moodle, providing Teachers and Students with a structured environment to:

- Set up accounting starting positions (initial or intermediate);
- Record double-entry transactions in the General Journal and post them to the General Ledger;
- Obtain automatic corrections with customization of scores by type of error;
- Manage Exams and Assignments with immediate (or deferred) feedback in Italian and English.

This Financial Accounting plugin “Digital Accounting Lab (DALab)” was conceived and designed by Prof. Silvia ANGELONI ([silvia.angeloni@unimi.it](mailto:silvia.angeloni@unimi.it)) and Dr. Marco PINO, Department of Economics, Management and Quantitative Methods, University of Milan, and was funded by the European Union’s NextGenerationEU programme under the National Recovery and Resilience Plan (PNRR), “Multilayered Urban Sustainability Action – MUSA”, Spoke 4: Economic impact and sustainable finance.

Below is the **link** to access the **project**:

- in **Italian**: <https://meiec.unimi.it/dalab/>
- in **English**: <https://meiec.unimi.it/en/dalab/>

## Download the accounting plugin for Moodle

If you already have access to a Moodle platform, you just need to **download** the free **accounting plugin** for Moodle from the official DALab page: <https://download.moodle.org/releases/security/>

If you do not have an active Moodle platform, you must first install Moodle (version 4.5) for free from the official Moodle [https://download.moodle.org/?utm\\_source](https://download.moodle.org/?utm_source) website and then install the DALab plugin.

This user manual has been produced by Prof. Silvia ANGELONI and by Dr. Marco PINO, with the collaboration of Dr. Simone COLOMBO, Matteo BONAVERA and Andrea PELLEGRINO.

# GUIDE FOR THE STUDENT

## 1. Choosing the interface language

In the top bar, next to the icon corresponding to your profile, click the **arrow**, and from the menu go to the **language** option and select, for example, **English**.

The screenshot shows a navigation bar with links: Home, Dashboard, My courses, Portale Ariel, Unimi. On the right, there is a user profile icon with the initials 'SA' and a checkmark. A dropdown menu is open, listing: Profile, Grades, Calendar, Private files, Reports, Preferences, Language, and Log out. The 'Language' option is highlighted, and a sub-menu is visible showing 'English (en)' with a checkmark and 'Italiano (it)'.

## 2. Access to the plugin-integrated platform

By logging into their profile, the Student views the following interface.

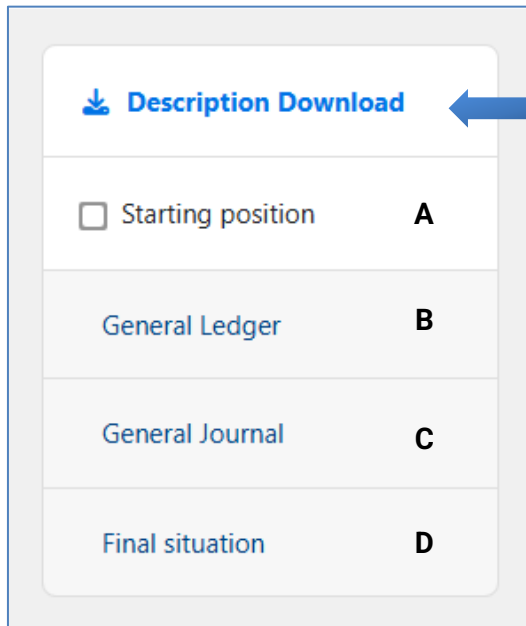
In the **“Financial Accounting Exercises”** section, there is a list of exercises.

When an exercise is selected, a descriptive text is displayed.

The screenshot shows a section titled 'Financial Accounting Exercises' with a dropdown arrow. Below it is a list of exercises: 'Test 10/01/2026 with starting position', 'Exercise on purchase transactions', and 'Exercise on profit appropriation'. The first exercise is selected and highlighted with a blue box. An arrow points from this box to a larger view of the exercise details. In this view, the breadcrumb 'Digital Accounting Lab / Financial Accounting Exercises / Test 10/01/2026 with starting position' is shown. The exercise title 'Test 10/01/2026 with starting position' is also highlighted. Below the title, the instructions are: 'The candidate should record the following transactions in the General Journal after reconstructing the Initial Position as of January 1, 2026, on the basis of the following accounts and amounts.' followed by a list: 1. Cash \$5,000, 2. Common stock \$10,000, 3. Equipment \$35,000, 4. Long-term debt \$30,000. At the bottom right of the exercise details, there is a 'Start' button highlighted with a blue box. An arrow points from this button back to the text below.

You must click the **“Start”** button to proceed with the exercise.

## 2. Plugin interface



It is also possible to download the PDF of the exercise

The following sections appear on the left:

- A. Starting Position
- B. General Ledger
- C. General Journal
- D. Final Situation

### A. Starting position

If the Student is required to complete an exercise on the **Starting position**, he/she can view the text and will be asked to match the required information to each account.

Account name	Balance	IS/BS	D/C
Cash	5,000	BS <input type="text" value="v"/>	Debit <input type="text" value="v"/>
Common stock	10,000	BS <input type="text" value="v"/>	Credit <input type="text" value="v"/>
Equipment	35,000	BS <input type="text" value="v"/>	Debit <input type="text" value="v"/>
Long-term debt	30,000	BS <input type="text" value="v"/>	Credit <input type="text" value="v"/>

For each **account**, it is necessary to identify:

- The final summary statement, choosing between: **BS** (Balance Sheet) or **IS** (Income Statement).
- The correct accounting sign, choosing between **Debit** (D) and **Credit** (C).

## B. General Ledger

The **General Ledger** interface is shown below and should be completed as indicated.

1. On February 1, 2026, the company purchases supplies for \$370, paying \$300 in cash and charging the remainder to Accounts Payable.  
2. On February 15, 2026, the company sells goods for \$1,500; \$1,000 is received in cash and the remainder is recorded in Accounts Receivable.

1 Enter the **date**

2 Enter the **account name**

3 Enter the **amount in Credit or Debit**

4 Click **"Save"** to save the recording

5 It is possible to **add a new T-account** or **delete an existing T-account**

6 Click **"Check answer"** to verify the correctness of the recording + In case of errors, a **"Solution"** button will appear to view the correct entry

If the account name is entered incorrectly, the account title cannot be modified; instead, the account must be deleted and a new one created

The **"Check answer"** button is present **ONLY** if the **Teacher** has set the **test** to **"Assignment"** mode with **"Instant fix"** enabled

### C. General Journal

The **General Journal** interface is shown below and should be completed as indicated.

**1** Use the "Add account" button to enter the necessary lines to record the transaction

**2** Enter the date

**3** Enter the account name

**4** Enter the amount in Credit or Debit

**5** Click "Save" to save the recording

**6** Click "Check answer" to verify the correctness of the recording + In case of errors, a "Solution" button will appear to view the correct entry

Use the symbol to delete an account

It is necessary to enter the account name by **selecting** it from the **drop-down menu** that appears as soon as you start typing the first letters.  
The **account name** must be **selected** from the **drop-down menu** and **not typed manually**, as **manually entered text** is not saved and will result in a score of zero.

The "Check answer" button is present **ONLY** if the Teacher has set the **test** to "Assignment" mode with "Instant fix" enabled

#	Account (Debit)	to	Account (Credit)	Balance (Debit)	Balance (Credit)	
+	Supplies			370		
+			Cash		300	
+			Accounts payable		70	

Below is an example of how an entry is displayed on the General Journal after clicking the “**Check answer**” button if the entry has not been completed correctly. In case of errors, the system highlights the part affected by errors with a pink background, also reporting the correct information to be entered at the bottom.

1) On February 1, 2026, the company purchases supplies for \$370, paying \$300 in cash and charging the remainder to Accounts Payable.  
 2) On February 15, 2026, the company sells goods for \$1,500; \$1,000 is received in cash and the remainder is recorded in Accounts Receivable.

Add account 01/02/2026 ✓

#	Account (Debit)	to	Account (Credit)	Balance (Debit)	Balance (Credit)
1	Supplies			370	
1			Cash		300
1			Dividends payable		70

Correct: Accounts payable

**Result: KO – Score: 2,10 / 3,00**

If errors have been made, the Student can view the correct representation of the accounting record by clicking on the “**Solution**” button.

1) On February 1, 2026, the company purchases supplies for \$370, paying \$300 in cash and charging the remainder to Accounts Payable.  
 2) On February 15, 2026, the company sells goods for \$1,500; \$1,000 is received in cash and the remainder is recorded in Accounts Receivable.

**Right Solution**

Account name	Debit	Credit
Supplies	370	
Cash		300
Accounts payable		70

Cancel

**Result: KO – Score: 2,10 / 3,00**

Save Check answer **Solution**



Based on the Teacher's instructions, the Student can alternatively perform the entries in the **General Ledger** or the **General Journal**. Once all necessary information is entered, the system automatically synchronizes the data between the two sections.

## D. Final situation

The system automatically processes the **Final situation** based on the entries made in the General Ledger or General Journal.

The Student can verify the correctness of the accounting records by checking that the net income (profit/loss) calculated by the system is the same in both the Balance Sheet and the Income Statement (*in the example, 1,130 as Profit for the period*).

An example of the **Balance Sheet** in the final situation is shown below.

Balance Sheet			
Assets		Liabilities & Equity	
Account name	Balance	Account name	Balance
Cash	5,700	Accounts payable	70
Accounts receivable	500	Common stock	10,000
Equipment	35,000	Long-term debt	30,000
		Profit	1,130
Tot Assets	<b>41,200</b>	Tot Liabilities & Equity	<b>41,200</b>

An example of the **Income Statement** in the final situation is shown below.

Income Statement			
Expenses		Revenues	
Account name	Balance	Account name	Balance
Supplies	370	Sales revenue	1,500
Profit	1,130		
Total	<b>1,500</b>	Total	<b>1,500</b>

In the case of an **Exam**, it is necessary to click the “**Submit test**” button located at the bottom of the summary statements.

Submit test