

Reinforcement Activity 1—Part B

An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work



Sage 50 Accounting

QB

AA ONLINE

The general ledger prepared in Reinforcement Activity 1—Part A is needed to complete Reinforcement Activity 1—Part B. Reinforcement Activity 1—Part B includes end-of-fiscal-period activities studied in Chapters 6 through 8.

Work Sheet

INSTRUCTIONS

12. Prepare a trial balance on the work sheet given in the *Working Papers*. Use a one-month fiscal period ended August 31 of the current year.
13. Analyze the following adjustment information into debit and credit parts. Record the adjustments on the work sheet.

Adjustment Information, August 31

Supplies on hand	\$ 845.00
Value of prepaid insurance	2,200.00

14. Total and rule the Adjustments columns.
15. Extend the up-to-date account balances to the Balance Sheet and Income Statement columns.
16. Complete the work sheet.

Adjusting Entries

INSTRUCTIONS

17. Use page 3 of the journal. Journalize and post the adjusting entries.

Financial Statements

INSTRUCTIONS

18. Prepare an income statement. Calculate and record the component percentages for sales, total expenses, and net income. Round percentage calculations to the nearest 0.1%.
19. Prepare a balance sheet.

Closing Entries

INSTRUCTIONS

20. Continue using page 3 of the journal. Journalize and post the closing entries.

Post-Closing Trial Balance

INSTRUCTIONS

21. Prepare a post-closing trial balance.

Accounting Reinforcement Activity 1 Part

Rosina Ehmann



Accounting Reinforcement Activity 1 Part:

Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 **Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10**, 1982 **Fundamentals of Accounting - Working Papers and Study Guide** Kenton E. Ross, Robert M. Swanson, 1991-03 Century 21 Accounting 1st Year Course Chapters 1-18 - Working Papers Kenton E. Ross, Robert M. Swanson, 1986-07 *Century 21 Accounting* Robert M. Swanson, Kenton E. Ross, Hanson, 1983 Century 21 Accounting Kenton E. Ross, 2000 **Century 21 Accounting, 1st Year** Swanson, Robert M. Swanson, Kenton E. Ross, 1992 *Century 21 Accounting*, 2000 **Fundamentals of Accounting** Robert M. Swanson, Kenton E. Ross, 1992 **Century 21 Accounting, Emphasizing Special Journal** Robert M. Swanson, Kenton E. Ross, 1991 **Work Pap/Sg Ch 1-20, C21 Acct** Robert M. Swanson, Kenton E. Ross, 1991-03 Century 21 Accounting, Chapters 11-18 - Working Papers Robert M. Swanson, Kenton E. Ross, Hanson, Claudia B. Gilbertson, Robert D. Hanson, Mark W. Lehman, 1994-05-25 Module 3 Wk Pap 19-28, Century 21 Acct 1y MD Jan Swanson, Kenton E. Ross, Hanson, Robert D. Hanson, Robert Swanson, Claudia B. Gilbertson, Mark W. Lehman, 1994-05-28 *Fundamentals of Accounting Course* Kenton E. Ross, 2004

This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle

Resources in Education, 1998 Financial Accounting Robert W. Ingram, Thomas L. Albright, Bruce A. Baldwin, 2004

Now in its fifth edition this text is written for use in introductory accounting courses for students with no prior knowledge of the subject This edition comes with an alternate set of end of chapter exercises on an accompanying CD ROM **Basic Language Skills** Charles Reigel, 1982 The Balance Sheet, 1991 *Glencoe Accounting* Donald J. Guerrieri, Haber, Hoyt, Turner, 1995 **Research in Education**, 1973

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