

# Reinforcement Activity 1—Part B

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



Sage 50 Accounting

QB

AAONLINE

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 Part 1

**CL Gary**



## Accounting Reinforcement Activity Part 1:

*Century 21 Accounting* Swanson, Melanie H. Ross, Hanson, Gilbert, 1994      **Century 21 Accounting: Module 1.**  
**Accounting cycle, chapters 1-10**, 1982      *Century 21 Accounting*, 2000      **Century 21 Accounting, 1st Year**  
Swanson, Robert M. Swanson, Kenton E. Ross, 1992      **Fundamentals of Accounting** Robert M. Swanson, 1987      **Century**  
**21 Accounting** Robert M. Swanson, Kenton E. Ross, Hanson, 1983      **Century 21 Accounting 1st Year Course Chapters**  
**1-18 - Working Papers** Kenton E. Ross, Robert M. Swanson, 1986-07      *Century 21 Accounting* Kenton E. Ross, Melanie H.  
Ross, Claudia B. Gilbertson, Mark W. Lehman, Robert D. Hanson, 1998-08 These Working Papers are to be used in the study of  
chapters 18-26. Forms are provided for Work Together exercises, On Your Own exercises, Application Problems, Mastery  
Problems, Challenge Problems, Reinforcement Activities 1 and 2. Printed on each page is the number of the problem in the  
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may not have to use every form that is provided. The pages are perforated so that they can be removed.      *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      *Fundamentals of*  
*Accounting - Working Papers and Study Guide* Kenton E. Ross, Robert M. Swanson, 1991-03      **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.      *The Balance Sheet*, 1991      *Resources in Education*, 1973-05      **Research in**  
**Education**, 1973      *Films and Other Materials for Projection* Library of Congress, 1973      *Resources in Education*, 1991  
*Canadiana*, 1991      *Proceedings* Chicago (Ill.). Board of Education, 1976

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