

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 B Solutions

WJ Hussar



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Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 *Century 21 Accounting*, 1982 **Century 21 Accounting** Kenton E. Ross, 2000 Resources in Education, 1986 Serves as an index to Eric reports microform **Gle ACC Two 1st Year 2000** Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **Congressional Record** United States. Congress, 2009 **Federal Register**, 2013-02 College Accounting Student Edition Chapters 1-13 John Ellis Price, M. David Haddock, Horace R. Brock, 2001-09-19 College Accounting continues to offer its trademark short learning segments followed by self review questions and answers This book has been thoroughly revised and given a new visual design The book also includes more real world examples than ever high interest problems and activities in text help classroom tested features and support for a variety of software packages The new edition continues to be the most current and thorough text available and provides solid coverage of accounting concepts and principles *Commerce Business Daily*, 2000 **Draft Programme and Budget, and Other Financial Questions** International Labour Organization, 1964 Budget in Brief Thailand. Bureau of the Budget, 1972 **College Accounting** John Ellis Price, 2003 **F.I.R.A. Technical Bulletin**, 1962 Classical Conditioning and Instrumental Learning John F. Hall, 1976 Basic Accounting Concepts, Principles and Procedures Gregory Mostyn, 2007 Volume 1 is the first of two self study volumes that provide a complete introduction to financial accounting concepts principles and procedures The book includes a disk that contains detailed problem solutions unlimited accounting working papers for problems and a review of essential math for accounting Content is presented in a step by step manner using research based instructional design including cumulative tests with solutions and reinforcement guidance based on test results Text is fully illustrated Volume 1 focuses on basic concepts including transaction analysis the accounting process and the basics of a traditional accounting system Full coverage of proprietorships and corporations To view table of contents index and for further details for volume 1 visit www.worthyjames.com Annual Companies Handbook, 1996-05 **Resources in Education**, 1986 **Monthly Operational Summary** World Bank, 1995 *Nelson Information's Directory of Investment Research*, 2008 Business William M. Pride, Robert James Hughes, Jack R. Kapoor, 2005 The Eighth Edition of this bestselling introductory text features a comprehensive updated survey of all key business functions management marketing accounting finance and information technology Core topics highlighted within these functional areas include ethics and social responsibility small business concerns different forms of business ownership and international business concepts In light of current business conditions this edition also addresses the nation's economic problems corporate credibility and efforts to improve accounting standards the dot com meltdown entrepreneurial businesses diversity globalization e business and other timely issues Likewise the authors have integrated more information on employment trends to help students choose a career and compete in a fickle job market Updated and

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