

Reinforcement B page 228. Completing an Accounting Cycle.

Using the working papers from Part A .

1. Create a Worksheet Use the numbers below to complete the Worksheet. (See Dec. 3 template) Place the Adjustment information in Balance Sheet section: determine adjusting entry value **DO NOT WRITE THE BOOK AMOUNT IN ADJUSTMENTS COLUMNS.**
2. Determine Net Income or Net Loss Finish bottom of worksheet as needed.
3. Create an Income Statement. New Template
4. Create an extended balance sheet—with capital detail New Template
5. Record adjusting and closing entries in a journal New Template
6. Post adjusting and closing entries to the ledger Use Ledger
7. Prepare a Post Closing Trial Balance. New Template
8. Resubmit packet.

Trial Balance: Revise packet information to update with these values. Use same ledger to update values

| | Debit | Credit |
|---|--------|--------|
| Cash | 13,683 | |
| Petty Cash | 250 | |
| Accounts Receivable—Matterhorn University | 175 | |
| Acct. Rec. Midwest College | 100 | |
| Supplies | 1,525 | |
| Prepaid Insurance | 1,200 | |
| Accts. Payable Dunn Supplies | | 400 |
| Accts. Payable Greenway Supplies | | 120 |
| Brian Dawson, Capital | | 15,000 |
| Brian Dawson, Drawing | 1,200 | |
| Income Summary | | |
| Sales | | 6,090 |
| Advertising Expense | 300 | |
| Insurance Expense | | |
| Miscellaneous Expense | 307 | |
| Rent Expense | 1,800 | |
| Repair Expense | 455 | |
| Supplies Expense | | |
| Utilities Expense | 615 | |
| | | |
| | | |

Adjusting Entries: The new information at the end of the month is the following. (pg. 228)

Supplies on hand—the actual amount you have to use \$625

Value of Prepaid Insurance \$1,100

Accounting Reinforcement Activity 2 Part B

Kenton E. Ross, Robert M. Swanson



Accounting Reinforcement Activity 2 Part B:

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