

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 2a Answers

Donald J. Guerrieri, Haber, Hoyt, Turner

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