

# 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 1 Reinforcement Activity Part 1

**LL Leslie**

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Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10 ,1982      Century 21 Accounting Swanson,Melanie H. Ross,Hanson,Gilbert,1994      **Century 21 Accounting** ,1982      Century 21 Accounting Robert M. Swanson,Kenton E. Ross,Hanson,1983      **Fundamentals of Accounting** Robert M. Swanson,Kenton E. Ross,1992      **Fundamentals of Accounting - Working Papers and Study Guide** Kenton E. Ross,Robert M. Swanson,1991-03      **Century 21 Accounting, 1st Year** Swanson,Robert M. Swanson,Kenton E. Ross,1992      *Work Pap/Sg Ch 1-20, C21 Acct* Robert M. Swanson,Kenton E. Ross,1991-03      *Century 21 Accounting, Emphasizing Special Journal* Robert M. Swanson,Kenton E. Ross,1991      *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 excercises Application Problems Mastery Problems Challenge Problems Reinforcement Activities 1 and 2 Printed on each page is the number of the problem in the textbook for which the form is to be used Also shown is a specific instruction number for which the form is to be used You may not have to use every form that is provided The pages are perforated so that they can be removed      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      **Resources in Education** ,1973-05      **The Balance Sheet** ,1991      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      *Research in Education* ,1973      *National Union Catalog* ,1973      **Proceedings** Chicago (Ill.). Board of Education,1976      **Financial and Budgetary Questions** International Labour Office,1962 Includes proposed budget for the following year      **Draft Programme and Budget, and Other Financial Questions** International Labour Organization,1965      **Canadiana** ,1991

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## **Table of Contents Accounting 1 Reinforcement Activity Part 1**

1. Understanding the eBook Accounting 1 Reinforcement Activity Part 1
  - The Rise of Digital Reading Accounting 1 Reinforcement Activity Part 1
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 1 Reinforcement Activity Part 1
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting 1 Reinforcement Activity Part 1
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 1 Reinforcement Activity Part 1
  - Personalized Recommendations
  - Accounting 1 Reinforcement Activity Part 1 User Reviews and Ratings
  - Accounting 1 Reinforcement Activity Part 1 and Bestseller Lists

5. Accessing Accounting 1 Reinforcement Activity Part 1 Free and Paid eBooks
  - Accounting 1 Reinforcement Activity Part 1 Public Domain eBooks
  - Accounting 1 Reinforcement Activity Part 1 eBook Subscription Services
  - Accounting 1 Reinforcement Activity Part 1 Budget-Friendly Options
6. Navigating Accounting 1 Reinforcement Activity Part 1 eBook Formats
  - ePUB, PDF, MOBI, and More
  - Accounting 1 Reinforcement Activity Part 1 Compatibility with Devices
  - Accounting 1 Reinforcement Activity Part 1 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting 1 Reinforcement Activity Part 1
  - Highlighting and Note-Taking Accounting 1 Reinforcement Activity Part 1
  - Interactive Elements Accounting 1 Reinforcement Activity Part 1
8. Staying Engaged with Accounting 1 Reinforcement Activity Part 1
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting 1 Reinforcement Activity Part 1
9. Balancing eBooks and Physical Books Accounting 1 Reinforcement Activity Part 1
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting 1 Reinforcement Activity Part 1
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting 1 Reinforcement Activity Part 1
  - Setting Reading Goals Accounting 1 Reinforcement Activity Part 1
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 1 Reinforcement Activity Part 1
  - Fact-Checking eBook Content of Accounting 1 Reinforcement Activity Part 1
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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