

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 1 Part B Solutions

Pennsylvania Transportation Institute

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the Pennsylvania Transportation Institute text.

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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 *Federal Register* ,2013-02 Index Medicus ,2004 Vols for 1963
include as pt 2 of the Jan issue Medical subject headings Research in Education ,1971 **Resources in Education**
,1989 *Energy Abstracts for Policy Analysis* ,1986 **Cumulated Index Medicus** ,1976 *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
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