

Reinforcement Activity 1—Part B

An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work



Sage 50 Accounting

QB

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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.

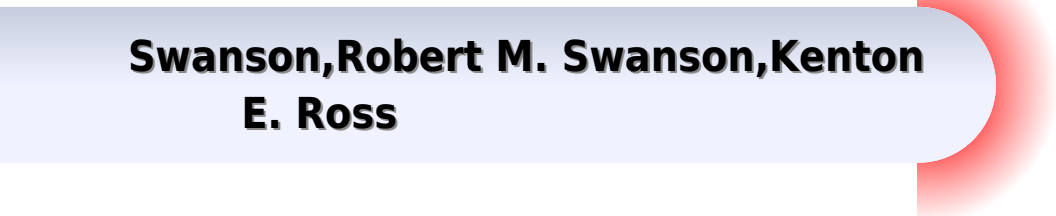
Post-Closing Trial Balance

INSTRUCTIONS

21. Prepare a post-closing trial balance.

Accounting Reinforcement Activity Part 1

**Swanson,Robert M. Swanson,Kenton
E. Ross**



Accounting Reinforcement Activity Part 1:

Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10, 1982 **Fundamentals of Accounting**
Robert M. Swanson, 1987 *Century 21 Accounting* Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 **Century 21**
Accounting, 2000 Century 21 Accounting 1st Year Course Chapters 1-18 - Working Papers Kenton E. Ross, Robert M.
Swanson, 1986-07 **Century 21 Accounting** Robert M. Swanson, Kenton E. Ross, Hanson, 1983 **Century 21**
Accounting, 1st Year Swanson, Robert M. Swanson, Kenton E. Ross, 1992 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 exercises, 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, Emphasizing Special Journal Robert M. Swanson, Kenton E. Ross, 1991 **Work Pap/Sg Ch 1-20, C21 Acct**
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