

# 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.

# South Western Century 2accounting Reinforcement Activity Part B

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**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* Swanson,Melanie H. Ross,Hanson,Gilbert,1994

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