

8-M Mastery Problem

Journalizing and posting closing entries with a net loss; preparing a post-closing trial balance LO1, 2

Rausch Company's partial work sheet for the month ended May 31 of the current year is given below. The general ledger accounts are given in the Working Papers. The general ledger accounts do not show all details for the fiscal period. The balance shown in each account is the account's balance before closing entries are posted.

ACCOUNT TITLE	INCOME STATEMENT				BALANCE SHEET			
	DEBIT		CREDIT		DEBIT		CREDIT	
Cash					3475.00			
Petty Cash					200.00			
Accounts Receivable—M. Monesma					375.00			
Supplies					390.00			
Prepaid Insurance					400.00			
Accounts Payable—Lexington Supply							300.00	
Rhonda Rausch, Capital							5012.00	
Rhonda Rausch, Drawing					300.00			
Income Summary								
Sales			1790.00					
Advertising Expense	225.00							
Cash Short and Over	2.00							
Insurance Expense	175.00							
Miscellaneous Expense	40.00							
Supplies Expense	700.00							
Utilities Expense	820.00							
Net Loss	1962.00		1790.00		5140.00		5312.00	
			172.00		172.00			
	1962.00		1962.00		5312.00		5312.00	

Instructions:

- Continue on page 10 of the journal. Journalize and post the closing entries.
- Prepare a post-closing trial balance.

Sage 50c Accounting

- Journalize and post adjusting and closing entries to the general journal.
- From the menu bar, select Reports & Forms; General Ledger.
- Make the selections to print the general journal and post-closing trial balance.

QB

- Journalize and post adjusting and closing entries to the journal.
- From the menu bar, select Reports; Accountant and Taxes.
- Make the selections to print the journal and post-closing trial balance.

CP

- Key the account balances to complete the post-closing trial balance.
- Use the required formulas to calculate the totals of the Trial Balance columns.
- Prepare a chart of accounts that only includes asset accounts.
- Make the selections to print the spreadsheet.

South Western Accounting Workbook Answers For Chapter 7

JR Anderson



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