

Accounting - Reinforcement Activity 1- Part A

- Pages 147-149 in textbook; pages 111-116 in workbook
- You will have Friday, November 14 – Monday, November 24 to complete the reinforcement problem.
- All concepts from Ch 1 – Ch 5 will be used in this activity.
- It is your responsibility to follow the directions given in the book exactly.
- If you are unsure of how to complete a specific activity, transaction, etc. – it is up to you to look back in the book/workbook for an example – there is nothing new in this reinforcement problem – it is all review.
- To be sure you finish in the allotted time – you should follow the guidelines in the table below:

To be completed for Monday 11/17	To be completed for Tuesday 11/18	To be completed for Wednesday 11/19	To be completed for Thursday 11/20	To be completed for Friday 11/21	To be completed for Monday 11/24
#1 Record transactions from May 1 – May 20 in Journal Page 1	#2 Prove and rule page 1 (check numbers below)	#4 Record transactions from May 21 – May 28 using Journal Page 2	#6 Continue using page 2 to journalize transactions from May 29 – May 31	#10 Post the separate amounts on each line of page 2 of the journal that need to be posted individually	Entire Reinforcement should be completed
	#2 Carry column totals forward to journal page 2 (be sure the numbers match below)	#5 Complete the bank reconciliation	#7 Prove page 2 of the journal (check numbers below)	#11 Post the columns totals of page 2	Audit Exam using your Reinforcement Problem
	#3 Post the separate amounts on each line of journal page 1 individually (don't do anything with column totals)		#8 Prove Cash		
			#9 Rule Page 2 of the Journal		

1. Reminder – when you buy supplies on account – it is a 2-line transaction
2. Owner's Drawing Account – used for personal use withdrawals
3. Journal page 1 should end on line 25 (May 20th – Carried Forward totals)
 - a. General Debit 7020.00
 - b. General Credit 16145.00
 - c. Sales Credit 2145.00
 - d. Cash Debit 16620.00
 - e. Cash Credit 5350.00



Southwestern Accounting Reinforcement Activity 1

Answers

RD Boyd



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Table of Contents Southwestern Accounting Reinforcement Activity 1 Answers

1. Understanding the eBook Southwestern Accounting Reinforcement Activity 1 Answers
 - The Rise of Digital Reading Southwestern Accounting Reinforcement Activity 1 Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Southwestern Accounting Reinforcement Activity 1 Answers
 - 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 Southwestern Accounting Reinforcement Activity 1 Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Southwestern Accounting Reinforcement Activity 1 Answers
 - Personalized Recommendations
 - Southwestern Accounting Reinforcement Activity 1 Answers User Reviews and Ratings
 - Southwestern Accounting Reinforcement Activity 1 Answers and Bestseller Lists
5. Accessing Southwestern Accounting Reinforcement Activity 1 Answers Free and Paid eBooks

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