

CHAPTER 8 REINFORCEMENT ACTIVITY 1 – PART B

PAGE 228 IN TEXTBOOK

Use the general ledgers below.

EXTREME ADVENTURES

In May of the current year, Brian Dawson starts a service business called Extreme Adventures. The business provides adventure trips throughout the world, such as trekking in the Himalayas and helo skiing in Colorado. The business rents the facilities in which it operates, pays the utilities, and is responsible for maintenance. Extreme Adventures charges clients for each trip. Most of Extreme Adventures' sales are for cash. However, two private schools use Extreme Adventures for some physical education classes. These schools have an account with Extreme Adventures.

WORK SHEET

Instructions:

12. Prepare a trial balance on the work sheet given below. Use a one-month fiscal period ended May 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, May 31

Supplies on hand	\$	625.00
Value of prepaid insurance		1,100.00

ADJUSTING ENTRIES

Instructions:

19. Use page 3 of the journal. Journalize and post the adjusting entries.

CLOSING ENTRIES

Instructions:

20. Continue using page 3 of the journal. Journalize and post the closing entries.

POST-CLOSING TRIAL BALANCE

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.

FINANCIAL STATEMENTS

Instructions:

17. Prepare an income statement. Figure and record the component percentages for sales, total expenses, and net income. Round percentage calculations to the nearest 0.1%.
18. Prepare a balance sheet.

Instructions:

21. Prepare a post-closing trial balance.

Skill Reinforcement Activity Chapter Answers

Verónica Membrive, Madalina Armie

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 author's name.

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Table of Contents Skill Reinforcement Activity Chapter Answers

1. Understanding the eBook Skill Reinforcement Activity Chapter Answers
 - The Rise of Digital Reading Skill Reinforcement Activity Chapter Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Skill Reinforcement Activity Chapter 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 Skill Reinforcement Activity Chapter Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Skill Reinforcement Activity Chapter Answers

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

- Fact-Checking eBook Content of Skill Reinforcement Activity Chapter 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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