

Reinforcement B page 228. Completing an Accounting Cycle.

Using the working papers from Part A .

1. Create a Worksheet Use the numbers below to complete the Worksheet. (See Dec. 3 template) Place the Adjustment information in Balance Sheet section: determine adjusting entry value **DO NOT WRITE THE BOOK AMOUNT IN ADJUSTMENTS COLUMNS.**
2. Determine Net Income or Net Loss Finish bottom of worksheet as needed.
3. Create an Income Statement. New Template
4. Create an extended balance sheet—with capital detail New Template
5. Record adjusting and closing entries in a journal New Template
6. Post adjusting and closing entries to the ledger Use Ledger
7. Prepare a Post Closing Trial Balance. New Template
8. Resubmit packet.

Trial Balance: Revise packet information to update with these values. Use same ledger to update values

	Debit	Credit
Cash	13,683	
Petty Cash	250	
Accounts Receivable—Matterhorn University	175	
Acct. Rec. Midwest College	100	
Supplies	1,525	
Prepaid Insurance	1,200	
Accts. Payable Dunn Supplies		400
Accts. Payable Greenway Supplies		120
Brian Dawson, Capital		15,000
Brian Dawson, Drawing	1,200	
Income Summary		
Sales		6,090
Advertising Expense	300	
Insurance Expense		
Miscellaneous Expense	307	
Rent Expense	1,800	
Repair Expense	455	
Supplies Expense		
Utilities Expense	615	

Adjusting Entries: The new information at the end of the month is the following. (pg. 228)

Supplies on hand—the actual amount you have to use	\$625
Value of Prepaid Insurance	\$1,100

Reinforcement Activity 1 Part B Answers Accounting

CL Gary



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Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 Fundamentals of Accounting Course Kenton E. Ross, 2004 This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle
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, 1997 ACSM's Certification Review Pete Magyari, American College of Sports Medicine (ACSM), 2021-08-12 Reflecting the authoritative expertise of the American College of Sports Medicine ACSM's Certification Review 6th Edition prepares users to successfully pass certification exams and become an ACSM Certified Personal trainer ACSM CPT ACSM Certified Exercise Physiologist ACSM EP or ACSM Certified Clinical Exercise Physiologist ACSM CEP This easy to use review combines career specific information with assessment tools and application based exercises to boost test taking confidence and help users ensure a seamless transition to practice Content in this 6th Edition has been updated to align with the latest edition of ACSM's Guidelines for Exercise Testing and Prescription and reorganized to strengthen connections between the material users will encounter on their exams and how they will apply that knowledge in practice
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