

Reinforcement Activity 1—Part B



An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work

Sage 50c Accounting



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

8. 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.
9. 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

10. Total and rule the Adjustments columns.
11. Extend the up-to-date account balances to the Balance Sheet and Income Statement columns.
12. Complete the work sheet.

Adjusting Entries

INSTRUCTIONS

13. Use page 3 of the Journal. Journalize and post the adjusting entries.

Financial Statements

INSTRUCTIONS

14. Prepare an income statement. Figure and record the vertical analysis ratios for sales, total expenses, and net income. Round percentage calculations to the nearest 0.1%.
15. Prepare a statement of owner's equity.
16. Prepare a balance sheet.

Closing Entries

INSTRUCTIONS

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

Post-Closing Trial Balance

INSTRUCTIONS

18. Prepare a post-closing trial balance.

Reinforcement Activity Part B Answers Accounting

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