Reinforcement Activity 1—Part B



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

Sage 50 Accounting

QB

AAONLINE

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

- 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.
- 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

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

Adjusting Entries

INSTRUCTIONS

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

Financial Statements

INSTRUCTIONS

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

Closing Entries

INSTRUCTIONS

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

Post-Closing Trial Balance

INSTRUCTIONS

21. Prepare a post-closing trial balance.

Reinforcement Activity Part B

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