

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

12. 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.
13. 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.
15. Extend the up-to-date account balances to the Balance Sheet and Income Statement columns.
16. Complete the work sheet.

Adjusting Entries

INSTRUCTIONS

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

Financial Statements

INSTRUCTIONS

18. 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

20. 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 A

Rachel Sandford



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Table of Contents Reinforcement Activity Part A

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

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