

# 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

**Jicheng Xie**



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## **Table of Contents Reinforcement Activity Part B Answers Accounting**

1. Understanding the eBook Reinforcement Activity Part B Answers Accounting
  - The Rise of Digital Reading Reinforcement Activity Part B Answers Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Reinforcement Activity Part B Answers Accounting
  - 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 B Answers Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Reinforcement Activity Part B Answers Accounting
  - Personalized Recommendations
  - Reinforcement Activity Part B Answers Accounting User Reviews and Ratings

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