

# 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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Vijay Pande**



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