

# 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 B Teachers Guide

**Alison Mackey, Susan M. Gass**



## **Reinforcement Activity Part B Teachers Guide:**

**Century 21 Accounting** Kenton E. Ross,2000      **Nelson English - Yellow Level Teacher's Guide** John Jackman,Wendy Wren,2001 This flexible and easy to use Teacher s Guide fully supports the programme giving you all the guidance you need to help your class work through the pupil Books      *Century 21 Accounting* Swanson,Melanie H. Ross,Hanson,Gilbert,1994      **Mira Express 1 Teacher's Guide** Anneli McLachlan,Tracy Traynor,2006-12-14 The UPSILONMira Express Teacher s Guides support the Pupil Books and match all activities to Framework objectives and National Curriculum levels Photocopiable worksheets are kept to a minimum to make lesson preparation easier Teacher s Guides provide concise teaching notes and grids for all your planning The CD ROMs which come with the Teacher s Guides contain customisable schemes of work It means you have comprehensive support in your short medium and long term planning      **Resources in Education** ,1998      Library Media Skills Teaching Guide Kay P. Bland,1990      **Cool English Level 1 Teacher's Guide with Class Audio CD and Tests CD** Herbert Puchta,Guenter Gerngross,Raquel Royo,2005-09-19 Cool English is a 6 level contemporary version of Join In It is organized in lesson plans for each class session These lesson plans give suggestions on different ways of exploiting the activities plus extra ideas and materials It includes clear and concise instructions with step by step explanations which simplify lesson planning for the teacher The guide is interleaved with the Pupil s Book and contains all the tape scripts The Audio CD for the teacher contains all the songs and the recordings from the Pupil s Book as well as the listening tests The Tests CD contains pdfs of assessment tests for this level      Second Language Research Alison Mackey,Susan M. Gass,2015-07-24 In this second edition of the best selling Second Language Research Alison Mackey and Sue Gass continue to guide students step by step through conducting the second language research process with a clear and comprehensive overview of the core issues in second language research Supported by a wealth of data examples from actual studies the book examines questions of what is meant by research and what defines good research questions covering such topics as basic research principles and data collection methods designing a quantitative research study and concluding and reporting research findings The second edition includes a new chapter on mixed methods new time to think and time to do text boxes throughout and updates to reflect the latest research and literature Supplementary materials including an extensive glossary and appendices of forms and documents that students can use in conducting their own studies serve as useful reference tools with suggestions on how to get research published reemphasizing the book s practical how to approach Second Language Research Second Edition is the ideal resource for understanding the second language research process for graduate students in Second Language Acquisition and Applied Linguistics      Environmental Studies YCT Expert Team , 2022 23 CTET TET Environmental Studies Solved Papers      *Cartel* ,1975 Annotations and analyses of bilingual multicultural materials      The Professional Teacher's Handbook Kenneth H. Hoover,1982      Catalog of Educational Captioned Films/videos for the Deaf ,1987      Research in Education

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