

## CHAPTER 8 REINFORCEMENT ACTIVITY 1 – PART B

### PAGE 228 IN TEXTBOOK

Use the general ledgers below.

#### EXTREME ADVENTURES

In May of the current year, Brian Dawson starts a service business called Extreme Adventures. The business provides adventure trips throughout the world, such as trekking in the Himalayas and helo skiing in Colorado. The business rents the facilities in which it operates, pays the utilities, and is responsible for maintenance. Extreme Adventures charges clients for each trip. Most of Extreme Adventures' sales are for cash. However, two private schools use Extreme Adventures for some physical education classes. These schools have an account with Extreme Adventures.

#### WORK SHEET

**Instructions:**

12. Prepare a trial balance on the work sheet given below. Use a one-month fiscal period ended May 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, May 31

|                            |    |          |
|----------------------------|----|----------|
| Supplies on hand           | \$ | 625.00   |
| Value of prepaid insurance |    | 1,100.00 |

#### ADJUSTING ENTRIES

**Instructions:**

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

#### CLOSING ENTRIES

**Instructions:**

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

#### POST-CLOSING TRIAL BALANCE

# South Western Century 21 Reinforcement Activity Part B

**Swanson, Melanie H.**  
**Ross, Hanson, Gilbert**



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**Century 21 Accounting** Kenton E. Ross, Melanie H. Ross, Claudia B. Gilbertson, Mark W. Lehman, Robert D. Hanson, 1998-08 These Working Papers are to be used in the study of chapters 18-26. Forms are provided for Work Together exercises, On Your Own exercises, Application Problems, Mastery Problems, Challenge Problems, Reinforcement Activities 1 and 2. Printed on each page is the number of the problem in the textbook for which the form is to be used. Also shown is a specific instruction number for which the form is to be used. You may not have to use every form that is provided. The pages are perforated so that they can be removed. *Century 21 Accounting* Swanson, Melanie H. Ross, Hanson, Gilbert, 1994

*Century 21 Accounting, Emphasizing Special Journal* Robert M. Swanson, Kenton E. Ross, 1991

**Century 21 Accounting** Robert M. Swanson, Kenton E. Ross, Hanson, 1983

**Century 21 Accounting 1st Year Course Chapters 1-18 - Working Papers** Kenton E. Ross, Robert M. Swanson, 1986-07

**Century 21 Accounting**, 1982

**Work Pap/Sg Ch 1-20, C21 Acct** Robert M. Swanson, Kenton E. Ross, 1991-03

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[Cumulated Index Medicus](#), 1994

**Congressional Record** United States. Congress, 1966

*Century 21 Accounting, Chapters 11-18 - Working Papers* Robert M. Swanson, Kenton E. Ross, Hanson, Claudia B. Gilbertson, Robert D. Hanson, Mark W. Lehman, 1994-05-25

*Oil, Paint and Drug Reporter and New York Druggists' Price Current*, 1920 Vols include the proceedings, some summarized, some official stenographic reports of the National Wholesale Druggists Association, called 18 1882 Western Wholesale Druggists Association, and of other similar organizations.

*Scientific and Technical Aerospace Reports*, 1979

**Index Medicus**, 2001

[Government Reports Annual Index](#), 1991

[Marketing Management in China](#) Philip Kotler, Kevin Lane Keller, Taihong Lu, 2009 This adaptation provides hard to find and well researched China cases that offer insights while covering a wide variety of contexts spanning international companies.

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