

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

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South Western Century 21 Reinforcement Activity Part B:

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, Robert M., Ross, Kenton E., Hanson, Robert D., Gilbertson, Claudia B., 1994

Century 21 Accounting, Emphasizing Special Journal Robert M. Swanson, Kenton E. Ross, 1991 **Century 21 Accounting** Robert M. Swanson, Kenton E. Ross, Hanson, Robert D., 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 **Book Review Digest**, 1929 Excerpts from and citations to reviews of more than 8,000 books each year drawn from coverage of 109 publications. Book Review Digest provides citations to and excerpts of reviews of current juvenile and adult fiction and nonfiction in the English language. Reviews of the following types of books are excluded: government publications, textbooks, and technical books in the sciences and law. Reviews of books on science for the general reader, however, are included. The reviews originate in a group of selected periodicals in the humanities, social sciences, and general science published in the United States, Canada, and Great Britain. Publisher: *Research Grants Index* National Institutes of Health (U.S.). Division of Research Grants, 1969 [Research Awards Index](#), **Energy Research Abstracts**, 1977-11 Semiannual with semiannual and annual indexes. References to all scientific and technical literature coming from DOE, its laboratories, energy centers, and contractors. Includes all works deriving from DOE, other related government-sponsored information, and foreign nonnuclear information. Arranged under 39 categories: e.g., Biomedical sciences, basic studies, Biomedical sciences applied studies, Health and safety, and Fusion energy. Entry gives bibliographical information and abstract. Corporate author subject report number indexes [Resources in Education](#), 1986 [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, Robert D., Gilbertson, Claudia B., Lehman, Mark W., 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 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.

operating in China to Chinese companies that are beginning to venture overseas

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Table of Contents South Western Century 21 Reinforcement Activity Part B

1. Understanding the eBook South Western Century 21 Reinforcement Activity Part B
 - The Rise of Digital Reading South Western Century 21 Reinforcement Activity Part B
 - Advantages of eBooks Over Traditional Books
2. Identifying South Western Century 21 Reinforcement Activity Part B
 - 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 a South Western Century 21 Reinforcement Activity Part B
 - User-Friendly Interface
4. Exploring eBook Recommendations from South Western Century 21 Reinforcement Activity Part B
 - Personalized Recommendations

- South Western Century 21 Reinforcement Activity Part B User Reviews and Ratings
- South Western Century 21 Reinforcement Activity Part B and Bestseller Lists
- 5. Accessing South Western Century 21 Reinforcement Activity Part B Free and Paid eBooks
 - South Western Century 21 Reinforcement Activity Part B Public Domain eBooks
 - South Western Century 21 Reinforcement Activity Part B eBook Subscription Services
 - South Western Century 21 Reinforcement Activity Part B Budget-Friendly Options
- 6. Navigating South Western Century 21 Reinforcement Activity Part B eBook Formats
 - ePub, PDF, MOBI, and More
 - South Western Century 21 Reinforcement Activity Part B Compatibility with Devices
 - South Western Century 21 Reinforcement Activity Part B Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of South Western Century 21 Reinforcement Activity Part B
 - Highlighting and Note-Taking South Western Century 21 Reinforcement Activity Part B
 - Interactive Elements South Western Century 21 Reinforcement Activity Part B
- 8. Staying Engaged with South Western Century 21 Reinforcement Activity Part B
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers South Western Century 21 Reinforcement Activity Part B
- 9. Balancing eBooks and Physical Books South Western Century 21 Reinforcement Activity Part B
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection South Western Century 21 Reinforcement Activity Part B
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine South Western Century 21 Reinforcement Activity Part B
 - Setting Reading Goals South Western Century 21 Reinforcement Activity Part B
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of South Western Century 21 Reinforcement Activity Part B
 - Fact-Checking eBook Content of South Western Century 21 Reinforcement Activity Part B

- 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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