

## 8-M Mastery Problem

## Journalizing and posting closing entries with a net loss; preparing a post-closing trial balance **LO1, 2**

Rausch Company's partial work sheet for the month ended May 31 of the current year is given below. The general ledger accounts are given in the Working Papers. The general ledger accounts do not show all details for the fiscal period. The balance shown in each account is the account's balance before closing entries are posted.

ACCOUNT TITLE	INCOME STATEMENT				BALANCE SHEET			
	DEBIT		CREDIT		DEBIT		CREDIT	
Cash					3475.00			
Petty Cash					200.00			
Accounts Receivable—M. Monesma					375.00			
Supplies					390.00			
Prepaid Insurance					400.00			
Accounts Payable—Lexington Supply							300.00	
Rhonda Rausch, Capital							5012.00	
Rhonda Rausch, Drawing					300.00			
Income Summary								
Sales			1790.00					
Advertising Expense	225.00							
Cash Short and Over	2.00							
Insurance Expense	175.00							
Miscellaneous Expense	40.00							
Supplies Expense	700.00							
Utilities Expense	820.00							
Net Loss	1962.00		1790.00		5140.00		5312.00	
			172.00		172.00			
	1962.00		1962.00		5312.00		5312.00	

### Instructions:

- Continue on page 10 of the journal. Journalize and post the closing entries.
- Prepare a post-closing trial balance.

### Sage 50c Accounting

- Journalize and post adjusting and closing entries to the general journal.
- From the menu bar, select Reports & Forms; General Ledger.
- Make the selections to print the general journal and post-closing trial balance.

### QB

- Journalize and post adjusting and closing entries to the journal.
- From the menu bar, select Reports; Accountant and Taxes.
- Make the selections to print the journal and post-closing trial balance.

### CS

- Key the account balances to complete the post-closing trial balance.
- Use the required formulas to calculate the totals of the Trial Balance columns.
- Prepare a chart of accounts that only includes asset accounts.
- Make the selections to print the spreadsheet.

# Accounting Study Guide Answer Key

**Thomas P. Edmonds**



## **Accounting Study Guide Answer Key:**

**An Easy Introduction to Financial Accounting** V. G. Narayanan, 2021-08-31 This book is a self study guide written for someone who wishes to teach themselves basic financial accounting It is based on a course by the same author that has been successfully completed by thousands of students worldwide It explains concepts in simple language with illustrative examples provides review questions and quizzes after each chapter and section and contains two full length practice exams at the end of the book This book compares and contrasts US GAAP and IFRS for every topic covered in the book **Principles of**

**Accounting Volume 1 - Financial Accounting** Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today's college student

Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization **Study Guide and Working Papers 1-12** Jeffrey Slater, 2005-04 This chapter by chapter learning aid systematically and effectively helps students study college accounting and get the maximum benefit from their study time Each chapter provides a Summary Practice Test with fill in the blanks multiple choice and true false problems AND solutions to all the questions and the Working Papers Working Papers contain tailor made spreadsheets to all end of chapter problems

**Financial Accounting, Study Guide** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them **Managerial Accounting** Linda Smith Bamber, Karen Wilken Braun, Walter T. Harrison, 2008 The Bamber System of instruction replicates the classroom experience by providing more I get it moments outside of class For Introductory Undergraduate Managerial accounting course We've talked to tons of Managerial Accounting instructors and our editors have even taken the Managerial accounting course numerous times to figure out the following issue in this course that is consistent Students understand or Get It right after you do a problem in

class but as soon as they leave class with each passing hour their ability to do the problems again and complete their homework diminishes to the point of them either having to come to office hours to get help or they just quit and get behind in the course. On top of this you can end up getting behind in the course as well in order to keep everyone on track. The Bamber system helps to recreate the I Get It moments outside of class keeping you and the students on track. **CLEP Financial Accounting** Donald Balla, 2012. CLEP is the most popular credit by examination program in the country accepted by more than 2,900 colleges and universities. For over 15 years REA has helped students pass the CLEP exam and earn college credit while reducing their tuition costs. Our CLEP test preps are perfect for adults returning to college or attending for the first time, military service members, high school graduates looking to earn college credit or home schooled students with knowledge that can translate into college credit. There are many different ways to prepare for the CLEP exam. What's best for you depends on how much time you have to study and how comfortable you are with the subject matter. Our test prep for CLEP Financial Accounting and the free online tools that come with it will allow you to create a personalized CLEP study plan that can be customized to fit you, your schedule, your learning style, and your current level of knowledge. **Study Guide to Accompany Financial Accounting, 8e** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-01-11. These are the Working Papers to accompany Financial Accounting 8th Edition. Financial Accounting 8th Edition by Weygandt, Kimmel, Kieso provides students with a clear introduction to financial accounting that is full of real world and relevant examples to students' lives. The Team for Success authors understand where students struggle in this course and have developed a learning system that illustrates the accounting cycle and key transactions while giving them the tools to apply their learning through sample exercises throughout the chapter. By expanding coverage of IFRS, this edition keeps students at the forefront of global issues that impact their future careers in business and accounting. **Accounting Principles, Study Guide** | Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-09-21. Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives. **Study Guide Volume 1 for Intermediate Accounting** Mark Nelson, James Sepe, J. David Spiceland, 2012-03-19. The Study Guide written by the text authors provides chapter summaries, detailed illustrations, and a wide variety of self-study questions, exercises, and multiple choice problems with solutions. **Study Guide to Accompany Weygandt Financial and Managerial Accounting, Volume 1** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-02-21. This is the Study Guide to accompany Financial and Managerial Accounting Volume 1. Financial and Managerial Accounting by Weygandt, Kimmel, Kieso is a new introductory program for the two-semester accounting sequence that presents equal coverage of both introductory financial and managerial accounting topics. The Team

for Success authors of Jerry Weygandt Paul Kimmel and Don Kieso bring years of industry academic and writing experience to the development of this new title which gives students the tools they need to understand the accounting cycle and key financial accounting topics while presenting the managerial topics in an easy to understand fashion in a decision making framework The Team for Success authors understand where students struggle in introductory accounting and have developed a learning system that illustrates the accounting cycle and key transactions while giving student the tools to apply their learning through sample exercises throughout the chapter Weygandt Financial and Managerial Accounting relates accounting concepts to real world experiences is full relevant examples to students lives and provides IFRS coverage that will prepare students for the global economy      *Law Cape Unit 1 a Caribbean Examinations Council Study Guide* Caribbean Examinations Council,2014-11 Study Guides for CAPE have been developed and written by CXC to provide CAPE candidates in schools and colleges with resource materials to help them prepare for their exams Matching the topics in the syllabus the student friendly structure and content enable students to develop their skills and confidence as they approach the examination      *Fundamental Managerial Accounting Concepts* Thomas P. Edmonds,2003 Fundamental Managerial Accounting Concepts 4e by Edmonds Edmonds Tsay Olds focuses on concepts that are isolated and introduced in a logical sequence The authors intentionally limit the scope of the material to help students build a solid foundation of the most important concepts in managerial accounting Fundamental Managerial Accounting Concepts 4e is organized in a distinctive way particularly in the first six chapters The objective is to establish a coherent integrative framework that enables students to build knowledge in stepwise fashion The authors goal is for students to understand the underlying principles of accounting not just memorize content      The Real ACT (CD) 3rd Edition ACT, Inc.,2011-09-06 The Real ACT Prep Guide with CD is the only book with insider test taking tips and strategy practice and insight from the makers of the ACT This is the only guide that includes 5 previously administered full length ACT tests written by the actual test maker including 2 NEW practice tests Also included is ACT content and procedures you ll follow when actually taking the test along with in depth review of the optional Writing Test and how it is scored examples of all the question types and suggestions on how you might approach the questions The supplemental CD features a complete electronic copy of Peterson s Cool Colleges 101 and additional online college planning resources from Peterson s The only guide that includes 5 previously administered full length ACT tests written by the actual test maker including 2 NEW practice tests ACT content and procedures you ll follow when actually taking the test Valuable information about tuition payment plans All the question types you can expect to find on the ACT Suggestions on how you might approach the questions and Peterson s tried and true test taking strategies and tips      Study Guide to Accompany Fundamentals of Financial Accounting Fred Phillips,Robert Libby,Patricia Libby,Libby Robert,Libby Patricia,2005 This helpful supplement augments each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions      **Financial Accounting (ifrs)**

**Plus Myaccountinglab** Charles T. Horngren, Bill Thomas, Walter T. Harrison, Themin Suwardy, 2010 For introductory courses in Financial Accounting taught from a more traditional preparer approach Financial Accounting 8e helps students nail the accounting cycle Financial Accounting helps students nail the accounting cycle up front in order to increase success and retention later on The concepts and mechanics students learn in the critical accounting cycle chapters are used consistently and repetitively and with clear cut details and explanations throughout the remainder of the text minimizing confusion MyAccountingLab the text's online homework system then provides students with a personalized learning environment that tests and strengthens their skills and understanding through unlimited practice Together Financial Accounting 8e and MyAccountingLab will help students have more of those I Get It moments A solid enhancement to already solid fundamentals the eighth edition now features new co author Bill Thomas of Baylor University who brings his expertise on auditing ethics and internal controls to key sections of the book

Certified Management Accountant Exam Secrets Study Guide CMA Exam Secrets Test Prep, 2018-04-12 Includes Practice Test Questions Certified Management Accountant Exam Secrets helps you ace the Certified Management Accountant Exam without weeks and months of endless studying Our comprehensive Certified Management Accountant Exam Secrets study guide is written by our exam experts who painstakingly researched every topic and concept that you need to know to ace your test Our original research reveals specific weaknesses that you can exploit to increase your exam score more than you've ever imagined Certified Management Accountant Exam Secrets includes The 5 Secret Keys to CMA Exam Success Time is Your Greatest Enemy Guessing is Not Guesswork Practice Smarter Not Harder Prepare Don't Procrastinate Test Yourself A comprehensive General Strategy review including Make Predictions Answer the Question Benchmark Valid Information Avoid Fact Traps Milk the Question The Trap of Familiarity Eliminate Answers Tough Questions Brainstorm Read Carefully Face Value Prefixes Hedge Phrases Switchback Words New Information Time Management Contextual Clues Don't Panic Pace Yourself Answer Selection Check Your Work Beware of Directly Quoted Answers Slang Extreme Statements Answer Choice Families A comprehensive content review Part 1 covers Budget Ideal Standards Regression Analysis Exponential Smoothing Learning Curve Time Series Analysis Kaizen Budgeting Overhead Expense Contribution Margin Performance Measurement Direct Materials Variances Sales Price Variance Standard Cost System Contribution Margin Cost Allocation Price Earnings Ratio and Part 2 covers Current Liabilities Current Assets Balance Sheet Working Capital Income Statement Financial Statements Current Ratio Acid Test Ratio Liquidity Index Solvency Capital Structure Financial Leverage Operating Leverage Return on Invested Capital ROI Dupont Model Dividend Yield Gross Profit Margin Net Profit Margin and much more

Financial and Managerial Accounting Carl S. Warren, Jonathan E. Duchac, James M. Reeve, 2013-01-01 Activate Learning with Warren Reeve Duchac's FINANCIAL AND MANAGERIAL ACCOUNTING 12e International Edition Market leading FINANCIAL AND MANAGERIAL ACCOUNTING International Edition has been on the forefront of innovation and change based on the needs of today's teaching and learning

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**Fundamentals of Financial Accounting** Fred Phillips, Robert Libby, Patricia A. Libby, 2011-01 **Wiley CPAexcel**  
**Exam Review 2014 Study Guide** O. Ray Whittington, 2013-11-08 Everything today's CPA candidates need to pass the CPA Exam. Published annually, this Financial Accounting and Reporting volume of the comprehensive four-volume paperback reviews all current AICPA content requirements in business environment and concepts. Many of the questions are taken directly from previous CPA exams. With 2,800 multiple choice questions in all four volumes, these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination. Its unique modular format helps you zero in on those areas that need more attention and organize your study program. Complete sample exam. The most effective system available to prepare for the CPA exam, proven for over thirty years. Timely, up to the minute coverage for the computerized exam. Contains all current AICPA content requirements in business environment and concepts. Unique modular format helps candidates zero in on areas that need work, organize their study program and concentrate their efforts. Comprehensive questions over 2,800 multiple choice questions and their solutions in the four volumes. Guidelines, pointers and tips show how to build knowledge in a logical and reinforcing way. Other titles by Whittington: Audit Sampling, An Introduction, Fifth Edition. Wiley CPA Exam Review 2014 arms test takers with detailed outlines, study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work. **Solutions Manual to Study Guide and Working Papers for College Accounting** John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

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