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.

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	ACCOUNT TITLE	UNCOME STATE						CHEST								A.Pericin	-		ı			
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	Accounts Receivable—M. Monesmal												100	100	-	00						ı
	Supplies												-	100.0		00						ı
•	Prepaid Insurance												4	01	0	00						ı
	Accounts Payable—Lexington Supply																	3	0	0	00	ı
	Rhonda Rausch, Capital																- 5	0	1	2	00	Ī
-	Rhonda Rausch, Drawing												3	0	0	00						i
	Income Summary							10	-													I
-11	Sales						- 2	7	9	0	00											ı
-	Advertising Expense		2	2	5	60									в							Ī
4	Cash Short and Over		В		2	60		10					-									I
	Insurance Expense		1	7	5	00																ı
- 1	Miscellaneous Expense			4	ø	60		П														Ī
6	Supplies Expense		7	0	0	60																Ī
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Instructions:

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

Sage 50c Accounting

- Journalize and post adjusting and closing entries to the general journal.
- 2. From the menu bar, select Reports & Forms; General Ledger.
- 3. Make the selections to print the general journal and post-closing trial 3. Make the selections to print the balance.



- Journalize and post adjusting and closing entries to the iournal.
- 2. From the menu bar, select Reports; Accountant and Taxes.
- journal and post-closing trial hyalamore:



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

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Yee Yong Low-Wong

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