

Accounting - Reinforcement Activity 1- Part A

- Pages 147-149 in textbook; pages 111-116 in workbook
- You will have Friday, November 14 – Monday, November 24 to complete the reinforcement problem.
- All concepts from Ch 1 – Ch 5 will be used in this activity.
- It is your responsibility to follow the directions given in the book exactly.
- If you are unsure of how to complete a specific activity, transaction, etc. – it is up to you to look back in the book/workbook for an example – there is nothing new in this reinforcement problem – it is all review.
- To be sure you finish in the allotted time – you should follow the guidelines in the table below:

To be completed for Monday 11/17	To be completed for Tuesday 11/18	To be completed for Wednesday 11/19	To be completed for Thursday 11/20	To be completed for Friday 11/21	To be completed for Monday 11/24
#1 Record transactions from May 1 – May 20 in Journal Page 1	#2 Prove and rule page 1 (check numbers below)	#4 Record transactions from May 21 – May 28 using Journal Page 2	#6 Continue using page 2 to journalize transactions from May 29 – May 31	#10 Post the separate amounts on each line of page 2 of the journal that need to be posted individually	Entire Reinforcement should be completed
	#2 Carry column totals forward to journal page 2 (be sure the numbers match below)	#5 Complete the bank reconciliation	#7 Prove page 2 of the journal (check numbers below)	#11 Post the columns totals of page 2	Audit Exam using your Reinforcement Problem
	#3 Post the separate amounts on each line of journal page 1 individually (don't do anything with column totals)		#8 Prove Cash		
			#9 Rule Page 2 of the Journal		

1. Reminder – when you buy supplies on account – it is a 2-line transaction
2. Owner's Drawing Account – used for personal use withdrawals
3. Journal page 1 should end on line 25 (May 20th – Carried Forward totals)
 - a. General Debit 7020.00
 - b. General Credit 16145.00
 - c. Sales Credit 2145.00
 - d. Cash Debit 16620.00
 - e. Cash Credit 5350.00



4. Journal page 2 should end on line 18 (May 31st – Totals)
 - a. General Debit 8802.00
 - b. General Credit 16395.00
 - c. Sales Credit 6090.00
 - d. Cash Debit 20815.00
 - e. Cash Credit 7132.00
5. Other tips/reminders:
 - a. Be sure you use a single and double ruled lines at the end of each journal page
 - b. The numbers you need to do the bank reconciliation are in your textbook
 - c. The numbers you need to prove cash are in your textbook
 - d. Be sure you have a debit and credit for each transactions
 - e. Don't bring your totals forward to page 2 until you have proved that your debits = credits from page 1 and you verified your numbers match the numbers given on this handout