

## B-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			347,500	
Petty Cash			200	
Accounts Receivable—M. Monesrud			37,500	
Supplies			3,900	
Prepaid Insurance			4,000	
Accounts Payable—Lexington Supply				3,000
Rhonda Rausch, Capital				50,120
Rhonda Rausch, Drawing			3,000	
Income Summary				
Sales		17,900		
Advertising Expense	225			
Cash Short and Over	2			
Insurance Expense	175			
Miscellaneous Expense	40			
Supplies Expense	700			
Utilities Expense	820			
<b>Net Loss</b>	<b>1,962</b>	<b>17,900</b>	<b>5,140</b>	<b>5,312</b>
	<b>1,962</b>	<b>1,962</b>	<b>5,312</b>	<b>5,312</b>

### 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.

### CE

- 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.

# Century 21 Accounting Answer Key Chapter 11

**Camilla Rothe**



**Century 21 Accounting Answer Key Chapter 11:**

## Enjoying the Track of Appearance: An Emotional Symphony within **Century 21 Accounting Answer Key Chapter 11**

In a global eaten by screens and the ceaseless chatter of instant interaction, the melodic elegance and mental symphony developed by the prepared word often diminish into the backdrop, eclipsed by the persistent sound and disturbances that permeate our lives. But, located within the pages of **Century 21 Accounting Answer Key Chapter 11** a charming fictional value brimming with organic feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, that fascinating masterpiece conducts viewers on an emotional trip, well unraveling the concealed songs and profound impact resonating within each cautiously constructed phrase. Within the depths of this moving analysis, we can examine the book is central harmonies, analyze its enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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