

Completing the Accounting Cycle for a Sole Proprietorship

Main Task

Set up the accounting records and complete the accounting cycle for Fast Track Tutoring Service.

Summary of Steps

Open general ledger accounts.

Analyze, journalize, and post transactions.

Reconcile the bank statement.

Journalize and post the bank service charge.

Prepare a trial balance, a work sheet, and the financial statements.

Journalize and post the closing entries.

Prepare a post-closing trial balance.

Why It's Important

This project pulls together all of the concepts and procedures you have learned.

Fast Track Tutoring Service



Company Background:

Fast Track Tutoring Service is owned and managed by Jennifer Rachael. It has been in business for one month. The business is organized as a sole proprietorship and provides tutoring services in a number of disciplines for students from pre-kindergarten through high school. The business earns revenue from tuition charged for one-on-one instruction and special classes.



Your Job Responsibilities: As the accounting clerk for this business, use the accounting stationery in your working papers to complete the following activities.

- (1) Open a general ledger account for each account in the chart of accounts.
- (2) Analyze each business transaction.
- (3) Enter each business transaction in the general journal. Begin on journal page 1.
- (4) Post each journal entry to the appropriate accounts in the general ledger.
- (5) Reconcile the bank statement that was received on December 31. The statement is dated December 30. The checkbook has a current balance of \$9,631. The bank statement shows a balance of \$9,844. The bank service charge is \$15. These checks are outstanding: Check 108, \$183 and Check 109, \$45. There are no outstanding deposits.
- (6) Make any necessary adjustments to the checkbook balance.
- (7) Journalize and post the entry for the bank service charge.
- (8) Prepare a trial balance and complete the work sheet.
- (9) Prepare an income statement, a statement of changes in owner's equity, and a balance sheet.
- (10) Journalize and post the closing entries.
- (11) Prepare a post-closing trial balance.

Business Transactions: Fast Track Tutoring Service began business operations on December 1 of this year.

Fast Track Tutoring Service Accounting Cycle Project

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Fast Track Tutoring Service Accounting Cycle Project:

Fast Track Tutoring Service Accounting Cycle Project: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have captivated audiences this year. Fast Track Tutoring Service Accounting Cycle Project : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Fast Track Tutoring Service Accounting Cycle Project : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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