

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

Princeton Review



Fast Track Tutoring Service Accounting Cycle Project:

Fast Track Tutoring Service Accounting Cycle Project Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the power of words has become more evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Fast Track Tutoring Service Accounting Cycle Project**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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