

## 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

**WJ Hussar**



**Fast Track Tutoring Service Accounting Cycle Project:**

Uncover the mysteries within its enigmatic creation, Embark on a Mystery with **Fast Track Tutoring Service Accounting Cycle Project** . This downloadable ebook, shrouded in suspense, is available in a PDF format ( Download in PDF: \*). Dive into a world of uncertainty and anticipation. Download now to unravel the secrets hidden within the pages.

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