

CHAPTER 4

Completing the Accounting Cycle

ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Prepare a worksheet.	1, 2, 3, 4, 5	1, 2, 3	1, 2, 3, 5, 6, 17	1A, 2A, 3A, 4A, 5A	1B, 2B, 3B, 4B, 5B
2. Explain the process of closing the books.	6, 7, 11, 12	4, 5, 6	4, 7, 8, 11, 19	1A, 2A, 3A, 4A, 5A	1B, 2B, 3B, 4B, 5B
3. Describe the content and purpose of a post-closing trial balance.	8, 9	7	4, 7, 8	1A, 2A, 3A, 4A, 5A	1B, 2B, 3B, 4B, 5B
4. State the required steps in the accounting cycle.	10, 11, 12	8	10, 19	5A	5B
5. Explain the approaches to preparing correcting entries.	13	9	12, 13	6A	
6. Identify the sections of a classified balance sheet.	14, 15, 16, 17, 18	10, 11	3, 9, 14, 15, 16, 17	1A, 2A, 3A, 4A, 5A	1B, 2B, 3B, 4B, 5B
*7. Prepare reversing entries.	10, 19, 20	12	18, 19		

***Note:** All **asterisked** Questions, Exercises, and Problems relate to material contained in the appendix to the chapter.

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Lei Huang



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