

COMPREHENSIVE PROBLEM 1

- The following ledger accounts appear below, in this order:
Cash, Accounts Receivable, Supplies, Prepaid Rent, Prepaid Insurance, Office Equipment, Accumulated Depreciation, Accounts Payable, Salaries Payable, Unearned Fees, Common Stock, Retained Earnings, Dividends
- Beginning balances from the textbook have already been entered.
The entries in the ledgers will not grade or mark correct or incorrect.

LEDGERS - Balance Sheet accounts

Cash					11	
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			22,100	
05/03	Cash from customers		4,500		26,600	
05/05	Cash from customers		2,450		29,050	
05/09	Paid for advertising			225	28,825	
05/13	Paid office debt			640	28,185	
05/16	Paid salary			750	27,435	
05/17	Cash from customers		8,360		35,795	
05/25	Cash from customers		7,900		43,695	
05/27	Cash from customers		9,520		53,215	
05/28	Paid salary			750	52,465	
05/30	Paid telephone bill			260	52,205	
05/31	Paid electricity bill			810	51,395	
05/31	Cash from customers		3,200		54,595	
05/31	Dividends			10,500	44,195	

Accounts Receivable					12	
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			3,400	
05/05	Cash from customers			2,450	950	
05/15	Services for 05/01-05/15		9,180		10,130	
05/21	Services for 05/16-05/20		4,820		14,950	
05/27	Cash from customers			9,520	5,430	
05/31	Services for May		2,850		8,080	

Supplies						14
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.

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San José, 2012-12-06 1 Contents of these proceedings These proceedings contain most of the papers which were presented at the NATO ARW Advanced Research Workshop on Large Scale Computations in Air Pollution Modelling The workshop was held from June 6 to June 10 1998 in Residence Bistriz a beautiful site near Sofia the capital of Bulgaria and at the foot of the mountain Vitosha 2 Participants in the NATO ARW Scientists from 23 countries in Europe North America and Asia attended the meeting and participated actively in the discussions The total number of participants was 57 The main topic of the discussions was the role of the large mathematical models in resolving difficult problems connected with the protection of our environment 3 Major topics discussed at the workshop The protection of our environment is one of the most important problems facing modern society The importance of this problem has steadily increased during the last two three decades and environment protection will become even more important in the next century Reliable and robust control strategies for keeping the pollution caused by harmful chemical compounds under certain safe levels have to be developed and used in a routine way Large mathematical models in which all important physical and chemical processes are adequately described can successfully be used to solve this task

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