

Reinforcement Activity 2—Part A (Cont.)

An Accounting Cycle for a Corporation: Journalizing and Posting Transactions



Recording Transactions

The December 1 account balances for the general and subsidiary ledgers are given in the Working Papers.

INSTRUCTIONS

1. Journalize the following transactions completed during December of the current year. GDS offers sales terms of 2/15, n/30. The sales tax rate is 4%. Post the following transactions using journalized (J) transactions impacting the accounts receivable or accounts payable subsidiary ledgers, (C) transactions recorded in the general journal, and (D) cash payments entered in a general amount column of the cash payments journal. Source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, PI; receipt, R; sales invoice, SI; purchase summary, PS; debit memorandum, DM; credit memorandum, CM.
- Dec. 1. Paid cash to Riverbend Properties for rent, \$1,600.00, C436.
2. Paid cash to City Office Supply for office supplies, \$218.00, C437.
3. The board of directors declared a dividend of \$0.30 per share; capital stock issued is 6,000 shares, M54.
4. Received cash on account from Chandler City Schools, covering \$392 due \$414.80, less 2% sales discount, \$400.
5. Sold merchandise on account to Pacific Stores, \$4,794.00, plus sales tax, \$395.
6. Paid cash to Downside Hardware for miscellaneous expense, \$85.00, C438.
7. Recorded cash and credit card sales, \$5,843.00, plus sales tax, \$315.45; total, \$6,158.45, T545.
8. Bought \$235.00 of office supplies and \$112.00 of office supplies from Alpha Supply on account, \$347.00, M57.
9. Paid cash on account to Alpha Supply, covering P243 for \$3,589.00, less 2% discount, C439.
10. Paid cash on account to Blandville Manufacturing, \$1,200.00, plus sales tax, \$396.
11. Purchased merchandise on account from Tri-State Company, \$40,000.00, less a 40% trade discount, P245.
12. Paid cash to Chandler Energy for electric bill, \$482.52, C440.
13. Purchased merchandise on account from Singh Imports, \$1,925.00, P246.
14. Received a \$3,000.00 check from Pacific Stores. The check pays \$3,061.22 of the Dec. 3 sale on account, \$395, less 2% discount, M58.
15. Paid cash on account to Koon Industries, \$2,418.00, covering P240, C443.
16. Paid cash to City Office Supply for office supplies, \$235.00, C442.
17. Recorded cash and credit card sales, \$7,125.00, plus sales tax, \$366.75; total, \$7,491.75, T546.
18. Purchased merchandise on account from Kline Industries, \$4,508.00, P247.
19. Sold merchandise on account to Chandler City Schools, \$5,580.00. Chandler City Schools is exempt from sales tax, \$297.
20. Paid cash to Innovative Communications for advertising, \$325.00, C443.
21. Returned \$412.00 of merchandise to Koon Industries from P247, M514.
22. Received cash on account from Mariner Orthopedics, \$851.50, covering \$385, \$466.
23. Paid cash on account to Alpha Supply, \$342.00, covering P247, C444.
24. Paid cash for salary for employee income tax, \$471.00, social security tax, \$699.00, and Medicare tax, \$210.25; total, \$1,380.25, C445.
25. Paid cash for semimonthly payroll, 11,670.10; total payroll, \$3,528.00, less deductions: employee income tax, \$228.00; social security tax, \$218.74; Medicare tax, \$51.16; health insurance premiums, \$243.00; retirement benefits, \$228.00; C446.
26. Recorded employee payroll taxes, \$509.80, for the semimonthly pay period ended December 15. Taxes owed are: social security tax, \$218.74; Medicare tax, \$51.16; federal unemployment tax, \$1.16; and state unemployment tax, \$34.81, M59.

Answers For Accounting Reinforcement Activity Part

Kenton E. Ross



Answers For Accounting Reinforcement Activity Part:

Century 21 Accounting, 2000 **Resources for Teaching Middle School Science** Smithsonian Institution, National Academy of Engineering, National Science Resources Center of the National Academy of Sciences, Institute of Medicine, 1998-04-30 With age appropriate inquiry centered curriculum materials and sound teaching practices middle school science can capture the interest and energy of adolescent students and expand their understanding of the world around them Resources for Teaching Middle School Science developed by the National Science Resources Center NSRC is a valuable tool for identifying and selecting effective science curriculum materials that will engage students in grades 6 through 8 The volume describes more than 400 curriculum titles that are aligned with the National Science Education Standards This completely new guide follows on the success of Resources for Teaching Elementary School Science the first in the NSRC series of annotated guides to hands on inquiry centered curriculum materials and other resources for science teachers The curriculum materials in the new guide are grouped in five chapters by scientific area Physical Science Life Science Environmental Science Earth and Space Science and Multidisciplinary and Applied Science They are also grouped by type core materials supplementary units and science activity books Each annotation of curriculum material includes a recommended grade level a description of the activities involved and of what students can be expected to learn a list of accompanying materials a reading level and ordering information The curriculum materials included in this book were selected by panels of teachers and scientists using evaluation criteria developed for the guide The criteria reflect and incorporate goals and principles of the National Science Education Standards The annotations designate the specific content standards on which these curriculum pieces focus In addition to the curriculum chapters the guide contains six chapters of diverse resources that are directly relevant to middle school science Among these is a chapter on educational software and multimedia programs chapters on books about science and teaching directories and guides to science trade books and periodicals for teachers and students Another section features institutional resources One chapter lists about 600 science centers museums and zoos where teachers can take middle school students for interactive science experiences Another chapter describes nearly 140 professional associations and U S government agencies that offer resources and assistance Authoritative extensive and thoroughly indexed and the only guide of its kind Resources for Teaching Middle School Science will be the most used book on the shelf for science teachers school administrators teacher trainers science curriculum specialists advocates of hands on science teaching and concerned parents Century 21 Accounting Kenton E. Ross, 2000

Automated Accounting 7.0 Dale H. Klooster, Warren Allen, 1997 The most up to date version of this popular instructional computerized accounting program is now available for Windows This software offers a true Windows user interface with context sensitive Help graphics drop down boxes and cut to paste options Brand new software elements such as Tool Tips Planning Tools and Journal Wizard allows users to move around and complete the program with ease

Science and Philosophy of Behavior William M. Baum, 2022-08-16 Rediscover the science and philosophy of behavior In *Science and Philosophy of Behavior Selected Papers* distinguished researcher W M Baum delivers an expansive collection of incisive papers setting out a new paradigm of thinking about behavior The book offers only articles that put forward a philosophical and theoretical framework for an effective natural science of behavior Quantitative analysis is largely avoided except for a paper on all things avoidance Organized into three parts the author explains the flow like nature of behavior and its link to evolution as well as descriptions of a pure form of behaviorism that correct some flaws in B F Skinner s seminal works The book also links behaviorism to anthropology in its final section Readers will also find Fulsome descriptions of the molar nature of behavior and why the molecular view is misguided Re imaginations of the concept of reinforcement including considerations of allocation induction and contingency Explorations of the links between behavior analysis and Darwinian evolutionary processes An essential critique and reorganization of behavior theory and philosophy *Science and Philosophy of Behavior Selected Papers* is a controversial fascinating and eye opening journey through a half century of transformational work in the field

Fundamentals of Accounting Robert M. Swanson, 1987 *Gle ACC Twe 1st Year* 2000 Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts *Fundamentals of Accounting Course* Kenton E. Ross, 2004 This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle

Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 Activity Anorexia W. Frank Epling, W. David Pierce, 2013-06-17 This volume provides researchers and clinicians with an insight into recent developments in activity anorexia Much of the basic information on the topic has come from animal literature the theory of activity anorexia is built on an animal model of self starvation rats placed on a single daily feeding run more and more over days stop eating and die of starvation Additionally experiments that for ethical or practical reasons could not be done with humans may be conducted with other animals The animal research is extending the understanding of biologically based reward mechanisms that regulate eating and exercise environment behavior interactions that affect anorexia and the biochemical changes that accompany physical activity and starvation Increasingly however the impact of physical activity on human anorexia is being directly investigated eight out of fourteen research chapters in this volume are based on human research Some researchers are interested in the impact of hyperactivity and caloric restriction on human reproductive function Other authors are investigating physically active subgroups of people considered to be at risk for anorexia Finally several clinician researchers suggest how physical activity and extreme dieting interact for anorexia nervosa patients Chapter authors were asked to present their views independent of the editors argument that when it is present physical activity is central to anorexia Many

of the contributors disagree with the editors about the details of activity anorexia. A few suggest that excessive physical activity is either incidental to or an epiphenomenon of anorexia. Most authors are however in accord with the view that physical activity reduces food consumption which further drives up activity that results in even less caloric intake. No matter what their perspective all contributors agree that hyperactivity frequently accompanies self starvation in humans and other animals. The end result is a lively book that provides a source of ideas for both researchers and practitioners.

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