

Reinforcement Activity 2—Part A (Cont.)

An Accounting Cycle for a Corporation: Journalizing and Posting Transactions



Recording Transactions

The December T-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 Pacific Stores, covering P243 for \$3,589.00, less 2% discount, C439.
11. Purchased merchandise on account from Thrive Company, \$4,000.00, less a 40% trade discount, P245.
12. Paid cash to Chandler Energy for electric bill, \$482.52, C440.
13. Purchased merchandise on account from Thrive Company, \$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 Kavin Industries, \$2,418.00, covering P245, 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 Kavin 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 Kavin Industries from P247, M514.
22. Received cash on account from Mountain 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, \$216.25; total, \$1,386.25, C445.
25. Paid cash for semimonthly payroll, \$3,670.18; total payroll, \$3,528.00, less deductions: employee income tax, \$228.00; social security tax, \$216.74; Medicare tax, \$51.16; health insurance premiums, \$243.00; retirement benefits, \$228.00; C446.
26. Recorded employee payroll taxes, \$508.89, for the semimonthly pay period ended December 15. Taxes owed are: social security tax, \$216.74; Medicare tax, \$51.16; federal unemployment tax, \$1.16; and state unemployment tax, \$34.83, M59.

Answers For Accounting Reinforcement Activity Part

Dale H. Klooster, Warren Allen



Answers For Accounting Reinforcement Activity Part:

Century 21 Accounting ,2000 **Century 21 Accounting** Kenton E. Ross,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 **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

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** Robert M. Swanson, 1987 **Century 21 Accounting** Swanson, Melanie H. Ross, Hanson, Gilbert, 1994

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 **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 Handbook of Big Data and Analytics in Accounting and Auditing Tarek Rana,Jan Svanberg,Peter Öhman,Alan Lowe,2023-02-03 This handbook collects the most up to date scholarship knowledge and new developments of big data and data analytics by bringing together many strands of contextual and disciplinary research In recent times while there has been considerable research in exploring the role of big data data analytics and textual analytics in accounting and auditing we still lack evidence on what kinds of best practices academics practitioners and organizations can implement and use To achieve this aim the handbook focuses on both conventional and contemporary issues facing by academics practitioners and organizations particularly when technology and business environments are changing faster than ever All the chapters in this handbook provide both retrospective and contemporary views and commentaries by leading and knowledgeable scholars in the field who offer unique insights on the changing role of accounting and auditing in today s data and analytics driven environment Aimed at academics practitioners students and consultants in the areas of accounting auditing and other business disciplines the handbook provides high level insight into the design implementation and working of big data and data analytics practices for all types of organizations worldwide The leading scholars in the field provide critical evaluations and guidance on big data and data analytics by illustrating issues related to various sectors such as public private not for profit and social enterprises The handbook s content will be highly desirable and accessible to accounting and non accounting audiences across the globe

Methods of Teaching Accounting Vernon A. Musselman,1979 *Learning* Stephen B. Klein,2011-04-04 Known for its scholarship and easy to read style and format Klein Learning Principles and Applications Sixth Edition shows students the relevance of basic learning processes through real world examples vignettes critical thinking questions and applications Over the past editions this text has received unending praise for its accessible and thorough coverage of both classic and current studies of animal and human research Concepts and theories are introduced within the framework of highly effective pedagogical elements such as chapter opening vignettes Before You Go On checkpoints application boxes chapter summaries and more In this new edition the content has been updated and reorganized to reflect changes in the field and the pedagogical features have been strengthened and highlighted to continue to help students better comprehend the subject matter Provided by publisher Intrinsic motivations and open-ended development in animals, humans, and robots Gianluca Baldassarre,Tom Stafford, Marco Mirolli,Peter Redgrave,Richard Michael Ryan,Andrew Barto,2015-02-10 The aim of this Research Topic for Frontiers in Psychology under the section of Cognitive Science and Frontiers in Neurorobotics is to

present state of the art research whether theoretical empirical or computational investigations on open ended development driven by intrinsic motivations The topic will address questions such as How do motivations drive learning How are complex skills built up from a foundation of simpler competencies What are the neural and computational bases for intrinsically motivated learning What is the contribution of intrinsic motivations to wider cognition Autonomous development and lifelong open ended learning are hallmarks of intelligence Higher mammals and especially humans engage in activities that do not appear to directly serve the goals of survival reproduction or material advantage Rather a large part of their activity is intrinsically motivated behavior driven by curiosity play interest in novel stimuli and surprising events autonomous goal setting and the pleasure of acquiring new competencies This allows the cumulative acquisition of knowledge and skills that can later be used to accomplish fitness enhancing goals Intrinsic motivations continue during adulthood and in humans artistic creativity scientific discovery and subjective well being owe much to them The study of intrinsically motivated behavior has a long history in psychological and ethological research which is now being reinvigorated by perspectives from neuroscience artificial intelligence and computer science For example recent neuroscientific research is discovering how neuromodulators like dopamine and noradrenaline relate not only to extrinsic rewards but also to novel and surprising events how brain areas such as the superior colliculus and the hippocampus are involved in the perception and processing of events novel stimuli and novel associations of stimuli and how violations of predictions and expectations influence learning and motivation Computational approaches are characterizing the space of possible reinforcement learning algorithms and their augmentation by intrinsic reinforcements of different kinds Research in robotics and machine learning is yielding systems with increasing autonomy and capacity for self improvement artificial systems with motivations that are similar to those of real organisms and support prolonged autonomous learning Computational research on intrinsic motivation is being complemented by and closely interacting with research that aims to build hierarchical architectures capable of acquiring storing and exploiting the knowledge and skills acquired through intrinsically motivated learning Now is an important moment in the study of intrinsically motivated open ended development requiring contributions and integration across a large number of fields within the cognitive sciences This Research Topic aims to contribute to this effort by welcoming papers carried out with ethological psychological neuroscientific and computational approaches as well as research that cuts across disciplines and approaches

Concise Learning and Memory ,2010-05-25 The study of learning and memory is a central topic in neuroscience and psychology Many of the basic research findings are directly applicable in the treatment of diseases and aging phenomena and have found their way into educational theory and praxis Concise Learning and Memory represents the best 30 chapters from Learning and Memory A comprehensive reference Academic Press March 2008 the most comprehensive source of information about learning and memory ever assembled selected by one of the most respective scientists in the field John H Byrne This concise version provides a truly authoritative collection of overview articles

representing fundamental reviews of our knowledge of this central cognitive function of animal brains It will be an affordable and accessible reference for scientists and students in all areas of neuroscience and psychology There is no other single volume reference with such authority and comprehensive coverage and depth currently available Represents an authoritative selection of the fundamental chapters from the most comprehensive source of information about learning and memory ever assembled Learning and Memory A comprehensive reference Academic Press Mar 2008 Representing outstanding scholarship each chapter is written by a leader in the field and an expert in the topic area All topics represent the most up to date research Full color throughout heavily illustrated Priced to provide an affordable reference to individuals and workgroups

Jacob Spon Roland Étienne, Jean-Claude Mossière, 1995 Behavior Analysis and Learning W. David Pierce, Carl D. Cheney, 2013-04-15 Behavior Analysis and Learning Fourth Edition is an essential textbook covering the basic principles in the field of behavior analysis and learned behaviors as pioneered by B F Skinner The textbook provides an advanced introduction to operant conditioning from a very consistent Skinnerian perspective It covers a range of principles from basic respondent conditioning through applied behavior analysis into cultural design Elaborating on Darwinian components and biological connections with behavior the book treats the topic from a consistent worldview of selectionism The functional relations between the organism and the environment are described and their application in accounting for old behavior and generating new behavior is illustrated Expanding on concepts of past editions the fourth edition provides updated coverage of recent literature and the latest findings There is increased inclusion of biological and neuroscience material as well as more data correlating behavior with neurological and genetic factors The material presented in this book provides the reader with the best available foundation in behavior science and is a valuable resource for advanced undergraduate and graduate students in psychology or other behavior based disciplines In addition a website of supplemental resources for instructors and students makes this new edition even more accessible and student friendly

Cumulated Index Medicus, 1990 **The Sexual Abuse of Children** William T. O'Donohue, James H. Geer, 2013-12-16 The sexual abuse of children is now seen as an enormous problem first because there is an increasing awareness that it is more prevalent than previously thought and second because it gives rise to so many complex questions How is sexual abuse to be defined What are the effects of abuse How can the victim be helped How can abuse be prevented These two comprehensive volumes cover a wide spectrum of basic and applied issues Expert contributors including physicians attorneys psychologists philosophers social workers and engineers address such relevant topics as epidemiology animal models legal reforms feminist scholarship child pornography medical assessment and diverse models of psychotherapeutic intention

Handbook of Applied Behavior Analysis, Second Edition Wayne W. Fisher, Cathleen C. Piazza, Henry S. Roane, 2021-07-14 Widely regarded as the authoritative work on the principles and practice of applied behavior analysis ABA this indispensable volume is now in a revised and expanded second edition Leading experts present evidence based

procedures for supporting positive behaviors and reducing problem behaviors with children and adults in diverse contexts Chapters delve into applications in education autism treatment addictions behavioral pediatrics and other areas Covering everything from behavioral assessment and measurement to the design and implementation of individualized interventions the Handbook is a complete reference and training tool for ABA practitioners and students New to This Edition Incorporates key advances in research theory and clinical practice Chapters on additional applications school consultation pediatric feeding disorders and telehealth services Chapters on quantitative analysis of behavior matching and behavioral momentum theory and behavioral economics Updated discussions of professional issues ABA certification and technology tools

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