

**December Transactions:**

- |      |    |  |
|------|----|--|
| Dec. | 1  | Paid cash to Riverside Properties for rent, \$1,600.00. C466.  |
|      | 2  | Paid cash to City Office Source for office supplies, \$216.00. C457.   |
|      | 2  | The board of directors declared a dividend of \$0.50 per share; capital stock issued is 5,000 shares. M55.     |
|      | 3  | Received cash on account from Chandler City Schools, covering S392 for \$814.80, less 2% sales discount. R402. |
|      | 3  | Sold merchandise on account to Pacific Stores, \$4,796.00, plus sales tax. S395.                               |
|      | 4  | Paid cash to Downtown Hardware for miscellaneous expense, \$85.00. C458.                                       |
|      | 6  | Recorded cash and credit card sales, \$5,845.00, plus sales tax, \$315.63; total, \$6,160.63. TS45.            |
|      | 7  | Bought \$225.00 of office supplies and \$312.00 of store supplies from Alpha Supply on account, \$537.00. M57. |
|      | 8  | Paid cash on account to Singh Imports, covering P243 for \$1,589.00, less 2% discount. C459.                   |
|      | 8  | Sold merchandise on account to Batesville Manufacturing, \$1,208.00, plus sales tax. S396.                     |
|      | 8  | Purchased merchandise on account from Trevino Company, \$4,000.00, less a 40% trade discount. P245.            |
|      | 10 | Paid cash to Centrel Energy for electric bill, \$492.50. C460.   |

Gulf Uniform Supply, Inc. (GUS), a merchandising business, is organized as a corporation. The business sells a complete line of uniforms for a variety of businesses and organizations, including schools, medical offices, and retail stores. GUS is located in an open-area shopping center and is open for business Monday through Saturday. A monthly rent is paid for its store space in the shopping center. GUS accepts credit sales for approved customers and credit cards from individual customers.

**ATTENTION:** The steps in this problem will vary from those in your text. Although the steps occur in a different order, the actions are the same. Therefore, the transactions will ultimately be journalized and posted to the ledgers properly.

Journalize the transactions completed during December of the current year. GUS offers sales terms of 2/10, n/30. The sales tax rate is 6%. In the list of transactions, source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS; debit memorandum, DM; credit memorandum, CM. When journalizing, no P is required in the Purch. No. column of the purchases journal, no S is required in the Sale No. column of the sales journal, and no C is required in the Cr. No. column of the cash payments journal.

# **Reinforcement Activity 2 Part A Accounting Answers**

**McGraw-Hill Education**



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*Century 21 Accounting*, 2000

**Model Rules of Professional Conduct** American Bar Association. House of Delegates, Center for Professional Responsibility (American Bar Association), 2007 The Model Rules of Professional Conduct provides an up to date resource for information on legal ethics Federal state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases disciplinary actions disqualification issues sanctions questions and much more In this volume black letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule s purpose and provide suggestions for its practical application The Rules will help you identify proper conduct in a variety of given situations review those instances where discretionary action is possible and define the nature of the relationship between you and your clients colleagues and the courts

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

Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

Century 21 Accounting: Multicolumn Journal, 11th Claudia Bienias Gilbertson, Mark W. Lehman, Debra Gentene, 2018-02-08 Important Notice Media content referenced within the product description or the product text may not be available in the ebook version

Accounting Claudia Bienias Gilbertson, Mark W. Lehman, 2008-08-14 NEW Online Working Papers identical to printed working papers but completed online provide you with immediate feedback and the convenience of working at a computer Available exclusively with CENTURY 21 ACCOUNTING 9E

**Resources in Education**, 1997-05

Century 21 Accounting Kenton E. Ross, Claudia B. Gilbertson, Mark W. Lehman, Robert D. Hanson, 2002-04-19 The fundamental accounting content you ve come to trust from South Western remains in the Anniversary Edition Century 21 Accounting Advanced Course begins with a brief overview of 1st year accounting then moves into corporate accounting Each chapter is divided into three or four lessons with corresponding assessment activities right at the point of use Automated Accounting is in every chapter and the directions are versatile allowing this text to be used with Automated Accounting 6 0 Macintosh 7 0 and 8 0 Windows software

**Multicolumn Journal** Claudia Gilbertson, Mark W. Lehman, 2008-02-13 Printed Working Papers help you efficiently complete end of lesson end of chapter and reinforcement activities as well as improved chapter study guides

*Running Out Of Time* Stephen F. Ledoux,2014-04-21 Behaviorology is the natural science of why human behavior happens Like other natural scientists behaviorologists investigate human behavior through experimental research and apply their findings across every behavior related field from advertising to zoo keeping for humanity s benefit

*Contingencies of Reinforcement* B. F. Skinner,2014-07-01 B F Skinner titled this book *Contingencies of Reinforcement* after the heart of his science of behavior Contingencies relate classes of actions to postcedent events and to the contexts in which those action postcedent relations occur The basic processes seem straightforward but many people do not know or understand the underlying theory Skinner believed that a theory is essential to the scientific understanding of behavior as a subject matter This book presents some of Skinner s most sophisticated statements about theoretical issues To his original articles he added notes to clarify and expand subtle points The book thus provides an overview of Skinner s thinking about theory and the philosophy underpinning the science he began

*MIS, Concepts and Design* Robert G. Murdick,1980 Management information and systems Planning designing and implementing the mis Advanced concepts for MIS Cases

**Financial Accounting** Paul D. Kimmel,Paul D Kimmel, PhD, CPA,Jerry J Weygandt, Ph.D., CPA,Donald E Kieso, Ph.D., CPA,Jerry J. Weygandt,Donald E. Kieso,2009-08-17

**Glencoe Accounting: First Year Course, Student Edition** McGraw-Hill Education,2006-01-03 Glencoe is the only publisher to use real world accounting software and companies to teach accounting

**Parent Training for Disruptive Behavior** Karen Bearss,Cynthia R. Johnson,Benjamin L. Handen,Eric Butter,Luc Lecavalier,Tristram Smith,Lawrence Scahill,2018-07-31 To access the video vignettes please visit oup com RUBI Autism spectrum disorder ASD begins in early childhood and is characterized by impairments in social interaction and communication restricted interests and repetitive behavior As many as half of children with ASD between the ages of 3 and 8 also exhibit disruptive behaviors that interfere with their overall development and family functioning This Therapist Guide *Parent Training for Disruptive Behavior* is designed for therapists to use with parents of children with ASD and challenging behaviors such as tantrums noncompliance and aggression Based on the principles of Applied Behavior Analysis and developed over more than a decade of research the intervention consists of 11 core sessions as well as supplemental sessions a home visit and follow up visits Each session includes a therapist script activity sheets parent handouts and checklists Video vignettes are available online to illustrate concepts The treatment manual is designed to be used in conjunction with the companion Workbook for parents Each session is delivered individually in weekly outpatient visits Homework assignments between sessions focus on implementing behavior change strategies collaboratively chosen by the therapist and parent

**Contractor** ,1916

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**The Adult Learner** Malcolm S. Knowles, Elwood F. Holton III, Richard A. Swanson, RICHARD SWANSON, Petra A. Robinson, 2020-12-20 How do you tailor education to the learning needs of adults Do they learn differently from children How does their life experience inform their learning processes These were the questions at the heart of Malcolm Knowles pioneering theory of andragogy which transformed education theory in the 1970s The resulting principles of a self directed experiential problem centred approach to learning have been hugely influential and are still the basis of the learning practices we use today Understanding these principles is the cornerstone of increasing motivation and enabling adult learners to achieve The 9th edition of The Adult Learner has been revised to include Updates to the book to reflect the very latest advancements in the field The addition of two new chapters on diversity and inclusion in adult learning and andragogy and the online adult learner An updated supporting website This website for the 9th edition of The Adult Learner will provide basic instructor aids including a PowerPoint presentation for each chapter Revisions throughout to make it more readable and relevant to your practices If you are a researcher practitioner or student in education an adult learning practitioner training manager or involved in human resource development this is the definitive book in adult learning you should not be without

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