

Auditing for Errors

The closing entries for Clausen Enterprises are given below.

REVIEW AND ANSWER

Assuming all account balances are correct, review the entries. List any errors you find.



Date	Account Title	Doc. No.	Post. Ref.	General	
				Debit	Credit
20-- July 31	Sales			16,000	
	Income Summary				16,000
31	Insurance Expense			450	
	Rent Expense			1,250	
	Supplies Expense			600	
	Utilities Expense			1,700	
	Income Summary				4,000
31	Income Summary			20,000	
	Jennifer Clausen, Capital				20,000
31	Jennifer Clausen, Drawing			4,500	
	Jennifer Clausen, Capital				4,500

Analyzing Nike's Financial Statements

Refer to Nike's Consolidated Statements of Income in Appendix B on on page B-5. To calculate what percentage an item increased or decreased from one year to another, calculate the difference between the two amounts and divide this difference by the amount for the earlier year. For example, Nike's percentage of increase in revenue from 2014 to 2015 would be calculated as follows: $(\$30,601,000,000 - \$27,799,000,000) \div \$27,799,000,000 = 10.1\%$ increase.

INSTRUCTIONS

1. What is Nike's revenue (sales) for each of the three years? Is this a favorable or an unfavorable trend?
2. Calculate the percentage of increase in revenue from 2015 to 2016.

Century 21 Southwestern Accounting Answers Chapter 14

Avi



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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 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 *Management Information Systems* Kenneth C. Laudon, Jane Price Laudon, 2004 Management Information Systems provides comprehensive and integrative coverage of essential new technologies information system applications and their impact on business models and managerial decision making in an exciting and interactive manner The twelfth edition focuses on the major changes that have been made in information technology over the past two years and includes new opening closing and Interactive Session cases *The Ripple Effect* Alex Prud'homme, 2011-06-07 AS ALEX PRUD HOMME and his great aunt Julia Child were completing their collaboration on her memoir My Life in France they began to talk about the French obsession with bottled water which had finally spread to America From this spark of interest Prud homme began what would become an ambitious quest to understand the evolving story of freshwater What he found was shocking as the climate warms and world population grows demand for water has surged but supplies of freshwater are static or dropping and new threats to water quality appear every day The Ripple Effect is Prud homme s vivid and engaging inquiry into the fate of freshwater in the twenty first century The questions he sought to answer were urgent Will there be enough water to satisfy demand What are the threats to its quality What is the state of our water infrastructure both the pipes that bring us freshwater and the levees that keep it out How secure is our water supply from natural disasters and terrorist attacks Can we create new sources for our water supply through scientific innovation Is water a right like air or a commodity like oil and who should control the tap Will the wars of the twenty first century be fought over water Like Daniel Yergin s classic The Prize The Epic Quest for Oil Money Alex Prud homme will change the way we think about the water we drink Informative and provocative The Ripple Effect is a major achievement The True Confessions of Charlotte Doyle (Scholastic Gold) Avi, 2015-10-27 Avi s treasured Newbery Honor Book now in expanded After Words edition Thirteen year old Charlotte Doyle is excited to return home from her school in England to her family in Rhode Island in the summer of 1832 But when the two families she was supposed to travel with mysteriously cancel their trips Charlotte finds herself the lone passenger on a long sea voyage with a cruel captain and a mutinous crew Worse yet soon after stepping aboard the ship she becomes enmeshed in a conflict between them What begins as an eagerly anticipated ocean crossing turns into a harrowing journey where Charlotte gains a villainous enemy and is put on trial for murder After Words material includes author Q A journal writing tips and other activities that bring Charlotte s world to life Trading and Exchanges Larry Harris, 2003 Focusing on market

microstructure Harris chief economist U S Securities and Exchange Commission introduces the practices and regulations governing stock trading markets Writing to be understandable to the lay reader he examines the structure of trading puts forward an economic theory of trading discusses speculative trading strategies explores liquidity and volatility and considers the evaluation of trader performance Annotation c 2003 Book News Inc Portland OR booknews com [Heir of Fire](#) Sarah J. Maas,2014-09-02 The heir of ash and fire bows to no one A new threat rises in the third book in the 1 bestselling Throne of Glass series by Sarah J Maas Celaena Sardothien has survived deadly contests and shattering heartbreak but now she must travel to a new land to confront her darkest truth That truth could change her life and her future forever Meanwhile monstrous forces are gathering on the horizon intent on enslaving her world To defeat them Celaena will need the strength not only to fight the evil that is about to be unleashed but also to harness her inner demons If she is to win this battle she must find the courage to face her destiny and burn brighter than ever before The third book in the 1 New York Times bestselling Throne of Glass series continues Celaena s epic journey from woman to warrior *School, Family, and Community Partnerships* Joyce L. Epstein,Mavis G. Sanders,Steven B. Sheldon,Beth S. Simon,Karen Clark Salinas,Natalie Rodriguez Jansorn,Frances L. Van Voorhis,Cecelia S. Martin,Brenda G. Thomas,Marsha D. Greenfeld,Darcy J. Hutchins,Kenyatta J. Williams,2018-07-19 Strengthen programs of family and community engagement to promote equity and increase student success When schools families and communities collaborate and share responsibility for students education more students succeed in school Based on 30 years of research and fieldwork the fourth edition of the bestseller *School Family and Community Partnerships Your Handbook for Action* presents tools and guidelines to help develop more effective and more equitable programs of family and community engagement Written by a team of well known experts it provides a theory and framework of six types of involvement for action up to date research on school family and community collaboration and new materials for professional development and on going technical assistance Readers also will find Examples of best practices on the six types of involvement from preschools and elementary middle and high schools Checklists templates and evaluations to plan goal linked partnership programs and assess progress CD ROM with slides and notes for two presentations A new awareness session to orient colleagues on the major components of a research based partnership program and a full One Day Team Training Workshop to prepare school teams to develop their partnership programs As a foundational text this handbook demonstrates a proven approach to implement and sustain inclusive goal linked programs of partnership It shows how a good partnership program is an essential component of good school organization and school improvement for student success This book will help every district and all schools strengthen and continually improve their programs of family and community engagement *Strengthening Forensic Science in the United States* National Research Council,Division on Engineering and Physical Sciences,Committee on Applied and Theoretical Statistics,Policy and Global Affairs,Committee on Science, Technology, and Law,Committee on Identifying the Needs of the

Forensic Sciences Community,2009-07-29 Scores of talented and dedicated people serve the forensic science community performing vitally important work However they are often constrained by lack of adequate resources sound policies and national support It is clear that change and advancements both systematic and scientific are needed in a number of forensic science disciplines to ensure the reliability of work establish enforceable standards and promote best practices with consistent application Strengthening Forensic Science in the United States A Path Forward provides a detailed plan for addressing these needs and suggests the creation of a new government entity the National Institute of Forensic Science to establish and enforce standards within the forensic science community The benefits of improving and regulating the forensic science disciplines are clear assisting law enforcement officials enhancing homeland security and reducing the risk of wrongful conviction and exoneration Strengthening Forensic Science in the United States gives a full account of what is needed to advance the forensic science disciplines including upgrading of systems and organizational structures better training widespread adoption of uniform and enforceable best practices and mandatory certification and accreditation programs While this book provides an essential call to action for congress and policy makers it also serves as a vital tool for law enforcement agencies criminal prosecutors and attorneys and forensic science educators

Principles of Management David S. Bright,Anastasia H. Cortes,Eva Hartmann,2023-05-16 Black white print Principles of Management is designed to meet the scope and sequence requirements of the introductory course on management This is a traditional approach to management using the leading planning organizing and controlling approach Management is a broad business discipline and the Principles of Management course covers many management areas such as human resource management and strategic management as well as behavioral areas such as motivation No one individual can be an expert in all areas of management so an additional benefit of this text is that specialists in a variety of areas have authored individual chapters

The 2030 Spike Colin Mason,2013-06-17 The clock is relentlessly ticking Our world teeters on a knife edge between a peaceful and prosperous future for all and a dark winter of death and destruction that threatens to smother the light of civilization Within 30 years in the 2030 decade six powerful drivers will converge with unprecedented force in a statistical spike that could tear humanity apart and plunge the world into a new Dark Age Depleted fuel supplies massive population growth poverty global climate change famine growing water shortages and international lawlessness are on a crash course with potentially catastrophic consequences In the face of both doomsaying and denial over the state of our world Colin Mason cuts through the rhetoric and reams of conflicting data to muster the evidence to illustrate a broad picture of the world as it is and our possible futures Ultimately his message is clear we must act decisively collectively and immediately to alter the trajectory of humanity away from catastrophe Offering over 100 priorities for immediate action The 2030 Spike serves as a guidebook for humanity through the treacherous minefields and wastelands ahead to a bright peaceful and prosperous future in which all humans have the opportunity to thrive and build a better civilization This book is powerful and

essential reading for all people concerned with the future of humanity and planet earth *The Financial Crisis Inquiry Report* Financial Crisis Inquiry Commission, 2011-05-01 The Financial Crisis Inquiry Report published by the U S Government and the Financial Crisis Inquiry Commission in early 2011 is the official government report on the United States financial collapse and the review of major financial institutions that bankrupted and failed or would have without help from the government The commission and the report were implemented after Congress passed an act in 2009 to review and prevent fraudulent activity The report details among other things the periods before during and after the crisis what led up to it and analyses of subprime mortgage lending credit expansion and banking policies the collapse of companies like Fannie Mae and Freddie Mac and the federal bailouts of Lehman and AIG It also discusses the aftermath of the fallout and our current state This report should be of interest to anyone concerned about the financial situation in the U S and around the world THE FINANCIAL CRISIS INQUIRY COMMISSION is an independent bi partisan government appointed panel of 10 people that was created to examine the causes domestic and global of the current financial and economic crisis in the United States It was established as part of the Fraud Enforcement and Recovery Act of 2009 The commission consisted of private citizens with expertise in economics and finance banking housing market regulation and consumer protection They examined and reported on the collapse of major financial institutions that failed or would have failed if not for exceptional assistance from the government News Dissector DANNY SCHECHTER is a journalist blogger and filmmaker He has been reporting on economic crises since the 1980 s when he was with ABC News His film In Debt We Trust warned of the economic meltdown in 2006 He has since written three books on the subject including Plunder Investigating Our Economic Calamity Cosimo Books 2008 and The Crime Of Our Time Why Wall Street Is Not Too Big to Jail Disinfo Books 2011 a companion to his latest film Plunder The Crime Of Our Time He can be reached online at www.newsdissector.com [The Structuring of Organizations](#) Henry Mintzberg, 2009 Synthesizes the empirical literature on organizational structuring to answer the question of how organizations structure themselves how they resolve needed coordination and division of labor Organizational structuring is defined as the sum total of the ways in which an organization divides and coordinates its labor into distinct tasks Further analysis of the research literature is needed in order to build a conceptual framework that will fill in the significant gap left by not connecting a description of structure to its context how an organization actually functions The results of the synthesis are five basic configurations the Simple Structure the Machine Bureaucracy the Professional Bureaucracy the Divisionalized Form and the Adhocracy that serve as the fundamental elements of structure in an organization Five basic parts of the contemporary organization the operating core the strategic apex the middle line the technostructure and the support staff and five theories of how it functions i e as a system characterized by formal authority regulated flows informal communication work constellations and ad hoc decision processes are theorized Organizations function in complex and varying ways due to differing flows including flows of authority work material

information and decision processes These flows depend on the age size and environment of the organization additionally technology plays a key role because of its importance in structuring the operating core Finally design parameters are described based on the above five basic parts and five theories that are used as a means of coordination and division of labor in designing organizational structures in order to establish stable patterns of behavior CJC

The Ocean and Cryosphere in a Changing Climate Intergovernmental Panel on Climate Change (IPCC), 2022-04-30 The Intergovernmental Panel on Climate Change IPCC is the leading international body for assessing the science related to climate change It provides policymakers with regular assessments of the scientific basis of human induced climate change its impacts and future risks and options for adaptation and mitigation This IPCC Special Report on the Ocean and Cryosphere in a Changing Climate is the most comprehensive and up to date assessment of the observed and projected changes to the ocean and cryosphere and their associated impacts and risks with a focus on resilience risk management response options and adaptation measures considering both their potential and limitations It brings together knowledge on physical and biogeochemical changes the interplay with ecosystem changes and the implications for human communities It serves policymakers decision makers stakeholders and all interested parties with unbiased up to date policy relevant information This title is also available as Open Access on Cambridge Core

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

Economic Risks of Climate Change Trevor Houser, Solomon Hsiang, Robert Kopp, Kate Larsen, Michael Delgado, Amir Jina, Michael Mastrandrea, Shashank Mohan, Robert Muir-Wood, D. J. Rasmussen, James Rising, Paul Wilson, 2015-08-18 Climate change threatens the economy of the United States in myriad ways including increased flooding and storm damage altered crop yields lost labor productivity higher crime reshaped public health patterns and strained energy systems among many other effects Combining the latest climate models state of the art

econometric research on human responses to climate and cutting edge private sector risk assessment tools

Economic Risks of Climate Change An American Prospectus crafts a game changing profile of the economic risks of climate change in the United States This prospectus is based on a critically acclaimed independent assessment of the economic risks posed by climate change commissioned by the Risky Business Project With new contributions from Karen Fisher Vanden Michael Greenstone Geoffrey Heal Michael Oppenheimer and Nicholas Stern and Bob Ward as well as a foreword from Risky Business cochairs Michael Bloomberg Henry Paulson and Thomas Steyer the book speaks to scientists researchers scholars activists and policy makers It depicts the distribution of escalating climate change risk across the country and assesses its effects on aspects of the economy as varied as hurricane damages and violent crime Beautifully illustrated and accessibly written this book is an essential tool for helping businesses and governments prepare for the future

Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2019-01-30 Advanced Accounting delivers an in depth comprehensive introduction to advanced accounting theory and application using actual business examples and relevant news stories to demonstrate how core principles translate into real world business scenarios Clearly defined and logically organized Learning Objectives aid in student comprehension while highlighted Related Concepts illustrate how individual concepts fit into the larger picture Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in depth end of chapter questions promoting a deeper understanding of both technical and conceptual aspects of the field Written by active accounting researchers this text brings clarity and flexibility to the central ideas underlying business combinations consolidated financial statements foreign currency transactions partnerships non profit accounting and more This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards allowing students to build a skill set based on up to date practices With a student oriented pedagogy designed to enhance comprehension promote engagement and build real world understanding this user friendly book provides an essential foundation in current advanced accounting methods and standards

Commercial Aviation Safety, Sixth Edition Stephen K. Cusick, Antonio I. Cortes, Clarence C. Rodrigues, 2017-05-12 Up To Date Coverage of Every Aspect of Commercial Aviation Safety Completely revised edition to fully align with current U S and international regulations this hands on resource clearly explains the principles and practices of commercial aviation safety from accident investigations to Safety Management Systems Commercial Aviation Safety Sixth Edition delivers authoritative information on today s risk management on the ground and in the air The book offers the latest procedures flight technologies and accident statistics You will learn about new and evolving challenges such as lasers drones unmanned aerial vehicles cyberattacks aircraft icing and software bugs Chapter outlines review questions and real world incident examples are featured throughout Coverage includes ICAO FAA EPA TSA and OSHA regulations NTSB and ICAO accident investigation processes Recording and reporting of safety data U S and international aviation accident statistics Accident causation models The Human Factors Analysis and Classification System HFACS Crew

Resource Management CRM and Threat and Error Management TEM Aviation Safety Reporting System ASRS and Flight Data Monitoring FDM Aircraft and air traffic control technologies and safety systems Airport safety including runway incursions Aviation security including the threats of intentional harm and terrorism International and U S Aviation Safety Management Systems [Aviation Weather](#) United States. National Weather Service, United States. Flight Standards Service, 1965 **The Kite Runner** Khaled Hosseini, 2007 Traces the unlikely friendship of a wealthy Afghan youth and a servant's son in a tale that spans the final days of Afghanistan's monarchy through the atrocities of the present day

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