



Problem 1

Accounting has its own vocabulary and basic relationships. Match the accounting terms at left with the corresponding definition or meaning at right.

H	1. Debit	A. The cost of operating a business, a decrease in shareholders' equity
A	2. Expense	B. always a liability
C	3. Net income	C. Revenues-Expenses
D	4. Ledger	D. Grouping of accounts
J	5. Posting	E. Assets-Liabilities
I	6. Normal balance	F. Record of transactions
B	7. Payable	G. Always an asset
F	8. Journal	H. Left side of an account
G	9. Receivable	I. Side of an account where increases are recorded
E	10. Owner's Equity	J. Copying data from the journal to the ledger

Problem 2

A friend named by Jay Barlow has asked what effect certain transactions will have on his company. Time is short, so you cannot apply the detailed procedures of journalizing and posting. Instead you must analyze the transactions without the use of a journal. Barlow will continue the business only if he can expect to earn monthly net income of at least \$5,000. The following transactions occurred this month:

- Barlow deposited \$5,000 cash in a business bank account, and the corporation issued ordinary shares to him
- Borrowed \$5,000 cash from the bank and signed a note payable due within 1 year.
- Paid \$1,300 cash for supplies
- Purchased advertising in the local newspaper for cash \$1,800
- Purchased office furniture on account, \$4,400
- Paid the following cash expenses for 1 month: employee salary, \$2,000; office rent \$ 1,200
- Earned revenue on account, \$7,000
- Earned revenue and received \$2,500 cash

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Environmental Problems/behavioral Solutions John D. Cone, Steven C. Hayes, 1980 A 1984 exploration of the relation between physical environment and human behaviour **Global Problems, Smart Solutions** Bjørn Lomborg, 2013-11-14 Every four years since 2004 the Copenhagen Consensus Center has organized and hosted a high profile thought experiment about how a hypothetical extra 75 billion of development assistance money might best be spent to solve twelve of the major crises facing the world today Collated in this specially commissioned book a group of more than 50 experts make their cases for investment discussing how to combat problems ranging from armed conflicts corruption and trade barriers to natural disasters hunger education and climate change For each case Alternative Perspectives are also included to provide a critique and make other suggestions for investment In addition a panel of senior economists including four Nobel Laureates rank the attractiveness of each policy proposal in terms of its anticipated cost benefit ratio This thought provoking book opens up debate encouraging readers to come up with their own rankings and decide which solutions are smarter than others

Problems in the Accounting for and Safeguarding of Special Nuclear Materials United States. Congress. House. Committee on Small Business. Subcommittee on Energy and Environment, 1977 **Century 21 Accounting**, 2000

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Computerworld ,2002-11-18 For more than 40 years Computerworld has been the leading source of technology news and information for IT influencers worldwide Computerworld s award winning Web site Computerworld com twice monthly publication focused conference series and custom research form the hub of the world s largest global IT media network

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Statistical Reference Index ,1983

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