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	DATE		ACCOUNT TITLE	CIK.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASE DISCOUNT	CASH	
	<u></u>			10000	0.000	DEBIT	CREDIT	THE PERSON NAMED IN COLUMN	CREDIT	No.	
1	Dec.	1	Rent expense	372	6160	1,200.00				1,200.00	1
2		2	Utilities expense	373	6190	346.20				346.20	2
3		.)	Miscellaneous expense	374	6140	72.00				72.00	3.
4		3	Spencer Industries	375	250			580.00	11.60	568.40	4
5		10	Supplies - office	376	1145	174.00			000000	174.00	5
6		11	Evans Supply	377	230			1,170.00		1,170,00	6
1		12	Supplies - store	378	1150	264.00		200		264.00	7
1		15	Advertising expense	379	6110	415.00				415.00	1
9		15	Armstrong Medical	380	210			1,272.00		1,272.00	9
10		1.5	Employee income tax payable	381	2120	342.00				1,288,38	10
11			Social security tax payable		2130	767.00					11
12			Medicare tax payable		2135	179.38					12
13		15	Salary expense	382	6170	2,930.00				2,313.85	13
16			Employee income tax payable		2120		162.00				14
15			Social security tax psyable		2130		181.66				15
16			Medicare tax payable		2135	- 3	42.49				18
17.			Health insurance premiums payable		2170		170.00				17
11			U.S. savings bonds payable		2180		30.00				18
19	1 1		United way donations payable		2190		30.00	8	- 3		19
20		23	Ogdes Instruments	383	240	1,000		2,200.00		2,200,00	20
21		28	Credit card fee expense	M46	6120	342.00			- 8	342.00	21
22		31	Carried forward			7,031.58	616.15	5,222.00	11.60	11,625.83	22
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Claudia B. Gilbertson, Kenton E. Ross, Lehman, South-Western Educational Publishing

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Te Wrk Pap, C21 Acct Multicolumn Chp 17-24 9e Claudia Bienias Gilbertson, 2008-02-01 Accounting Claudia B. Gilbertson, Kenton E. Ross, Lehman, South-Western Educational Publishing, 1998-09 The Teacher's Editions of the Working Papers provide solutions to the problems South-Western Century 21 Accounting Kenton E. Ross, South-western Publishing Company, 2000

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Table of Contents Multicolumn Journal Century 2accounting 8e Answers

- 1. Understanding the eBook Multicolumn Journal Century 2accounting 8e Answers
 - The Rise of Digital Reading Multicolumn Journal Century 2accounting 8e Answers
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Multicolumn Journal Century 2accounting 8e Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Multicolumn Journal Century 2accounting 8e Answers
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Multicolumn Journal Century 2accounting 8e Answers

- Personalized Recommendations
- Multicolumn Journal Century 2accounting 8e Answers User Reviews and Ratings
- Multicolumn Journal Century 2accounting 8e Answers and Bestseller Lists
- 5. Accessing Multicolumn Journal Century 2accounting 8e Answers Free and Paid eBooks
 - Multicolumn Journal Century 2accounting 8e Answers Public Domain eBooks
 - Multicolumn Journal Century 2accounting 8e Answers eBook Subscription Services
 - Multicolumn Journal Century 2accounting 8e Answers Budget-Friendly Options
- 6. Navigating Multicolumn Journal Century 2accounting 8e Answers eBook Formats
 - o ePub, PDF, MOBI, and More
 - Multicolumn Journal Century 2accounting 8e Answers Compatibility with Devices
 - Multicolumn Journal Century 2accounting 8e Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - o Adjustable Fonts and Text Sizes of Multicolumn Journal Century 2accounting 8e Answers
 - Highlighting and Note-Taking Multicolumn Journal Century 2accounting 8e Answers
 - Interactive Elements Multicolumn Journal Century 2accounting 8e Answers
- 8. Staying Engaged with Multicolumn Journal Century 2accounting 8e Answers
 - o Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - \circ Following Authors and Publishers Multicolumn Journal Century 2accounting 8e Answers
- 9. Balancing eBooks and Physical Books Multicolumn Journal Century 2accounting 8e Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Multicolumn Journal Century 2accounting 8e Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Multicolumn Journal Century 2accounting 8e Answers
 - Setting Reading Goals Multicolumn Journal Century 2accounting 8e Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Multicolumn Journal Century 2accounting 8e Answers

- Fact-Checking eBook Content of Multicolumn Journal Century 2accounting 8e Answers
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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