

**MIDTERM TESTS 2****QUESTION 1 (25 Marks)**

A Golf Course was opened on January 1 by Lily Nguyen. The following selected events and transaction occurred during January 2017:

- a. Jan 1 – Purchased a new piece of land for \$30,000 by cash.
- b. Jan 4 – Purchased supplies on account, \$1,000.
- c. Jan 5 – Advertised the opening of the driving range and miniature golf course, paying advertising expenses of \$1,600 in cash.
- d. Jan 6 – Paid cash \$2,400 for a one-year insurance policy.
- e. Jan 10 – Purchased golf discs and other equipment for \$2,500 from XYZ Company, paid \$500 in cash and the rest will be payable in 30 days.
- f. Jan 18 – Received \$340 in cash for golf fees earned.
- g. Jan 25 – Lily Nguyen, the owner, withdrew \$800 cash.
- h. Jan 27 – Provided golf services for \$1,000, received \$300 in cash, the rest (\$700) will be received on Jan 31.
- i. Jan 30 – Paid salaries expenses of \$250.
- j. Jan 30 – Paid XYZ Company in full.
- k. Jan 31 – Received \$700 in cash for golf services provided on Jan 27.

Required:

1. Journalize the January transactions.
2. Post the January journal entries to the ledger (T-accounts).

QUESTION 2 (20 Marks)

The unadjusted trial balance of ABC Company at April 30, 2016, the end of the current fiscal year, is shown below.

The data needed to determine year-end adjustments are as follows:

- a. Laundry supplies on hand at April are \$5,000.
- b. Depreciation of Equipment during the year is \$6,000.
- c. Wage accrued but not paid at April 30 are \$2,000.

Mid Term 2accounting Tests

**Dr. Manuel Au-Yong-Oliveira,Professor
Carlos Costa**

Mid Term 2accounting Tests:

Accounting Gr12 T/g*english , **Accounting Gr11 T/g** , Computer Science and Education Wenxing Hong,Yang Weng,2023-05-13 This three volume set constitutes selected papers presented during the 17th International Conference on Computer Science and Education ICCSE 2022 held in Ningbo China in August 2022 The 168 full papers and 43 short papers presented were thoroughly reviewed and selected from the 510 submissions They focus on a wide range of computer science topics especially AI data science and engineering and technology based education by addressing frontier technical and business issues essential to the applications of data science in both higher education and advancing e Society Papers and Proceedings of the ... Annual Meeting American Association of University Instructors in Accounting. Meeting,1917 *Papers and Proceedings of the Annual Meeting* American Association of University Instructors in Accounting,American Accounting Association,1919 **Advances in Accounting Education** Dorothy Feldmann,Timothy J. Rupert,2012-09-03 Advances in Accounting Education is a refereed academic research annual that aims to help meet the needs of faculty members who are interested in ways to improve accounting classroom instruction at college and university levels It publishes thoughtful well developed articles that are readable relevant and reliable Advances in Accounting Philip M J Reckers,2005-06-02 Now in its twenty first edition Advances in Accounting continues to provide an important forum for discourse among and between academic and practicing accountants on issues of significance to the future of the discipline Emphasis continues to be placed on original commentary critical analysis and creative research research that promises to substantively advance our understanding of financial markets behavioral phenomenon and regulatory policy Technology and aggressive global competition have propelled tremendous changes over the two decades since AIA was founded A wide array of unsolved questions continues to plague a profession under fire in the aftermath of one financial debacle after another and grabbing with the advent of international accounting standards This volume of Advances in Accounting not surprisingly includes articles reflective of recent focus on corporate governance earnings management and the influence of the CEO the accuracy of earnings forecasts and the value relevance or voluntary and mandated disclosures This volume also looks at challenges facing the academic community with respect to technology and addresses pedagogical advances holding promise AIA continues its commitment to the global arena by publishing research with an international perspective in the International Section inaugurated in Volume 20 As never before the accounting profession is seeking ways to reinvent itself and recapture relevance and credibility AIA likewise continues to champion forward thinking research *Accounting* Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2010-12-01 With this fourth edition accountants will acquire a practical set of tools and the confidence they need to use them effectively in making business decisions It better reflects a more conceptual and decision making approach to the material The authors follow a macro to micro strategy by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle The objective is to establish how a financial statement

communicates the financing investing and operating activities of a business to users of accounting information This motivates accountants by grounding the discussion in the real world showing them the relevance of the topics covered to their careers

Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-12-20 Weygandt s Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

Internal Revenue Cumulative Bulletin United States. Internal Revenue Service,2007 **Research in Instructional Television and Film** J. Christopher Reid,Donald W. MacLennan,United States. Office of Education,1967 Internal Revenue Bulletin United States. Internal Revenue

Service,2003 **ECRM 2020 20th European Conference on Research Methodology for Business and Management Studies** Dr. Manuel Au-Yong-Oliveira,Professor Carlos Costa,2020-06-18 The European Conference on Research Methodology for Business and Management Studies was established 19 years ago This event has been held in countries across Europe including Ireland England France Malta Portugal Spain to mention only a few of the countries who have hosted it The conference is generally attended by participants from more than 25 countries The Electronic Journal of Business Research Methods indexed by Scopus publishes a special edition of the best papers presented at this conference The conference once again played host to the Innovation in Teaching of Research Methodology Excellence Awards The Alarm Clock ,1921

Governmental Accounting and Auditing Update Melisa F. Galasso,2020-07-21 Be prepared for change by ensuring that you are current in accounting and auditing developments affecting government Learn the latest accounting and auditing developments affecting governments by covering these hot topics Risk assessment Documentation Leases Yellow Book Major program determination New GASB pronouncements

Advances in Accounting Behavioral Research Khondkar E. Karim,2018-11-21 Focusing on research that examines individual and organizational behavior relative to accounting this series promotes research across all areas of behavioral accounting and encourages the development discussion and expansion of theories from psychology sociology and related disciplines to better understand accounting domains

Managerial Accounting Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

Principles of Group Accounting under IFRS Andreas

Krimpmann,2015-06-02 A professional perspective to implementing IFRS 10 11 and 12 The new International Financial Reporting Standards IFRS 10 11 and 12 are changing group accounting for many businesses As business becomes increasingly global more and more firms will need to transition using the codes and techniques described in Principles of Group Accounting under IFRS This book is a practical guide and reference to the standards related to consolidated financial statements joint arrangements and disclosure of interests Fully illustrated with a step by step case study Principles of Group Accounting under IFRS is equally valuable as an introductory text and as a reference for addressing specific issues that may arise in the process of consolidating group accounts The new international standards will bring about significant changes in group reporting and it is essential for accountants auditors and business leaders to understand their implications Author Andreas Krimpmann is an internationally recognized authority on the transition from GAAP to IFRS and this new text comes packaged with GAAP IFRS comparison resources that will help make the changes clear Other bonus resources include an Excel based consolidation tool checklists and a companion website with the latest information Learn about Definitions requirements processes and transition techniques for IFRS 10 11 and 12 covering group level accounting Practical implementation strategies demonstrated through a clear case study of a midsize group Key concepts related to consolidated financial statements joint ventures management consolidation and disclosure of interests Comparisons between GAAP and IFRS to clarify the required changes for international firms Whatever stage of the consolidation process you are in you will appreciate the professional perspective in Principles of Group Accounting under IFRS **Cambridge Checkpoints VCE Accounting Unit 4 2009** Tim Joyce,2008-04-15 Cambridge Checkpoints study guides provide the most up to date exam preparation and revision available for VCE students **Cambridge Checkpoints VCE Accounting Unit 3 2012** Tim Joyce,2011 Victoria s most popular study guides Cambridge Checkpoint VCE are updated regularly to incorporate recent officials exams and changes to the VCE study design providing you with the most up to date exam preparation available

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web check for dielectric strength and water content dielectric strength water content check acidity resistivity tan delta and sludge refer to the maintenance schedule for oip condenser bushings lubricate the bearing replace burnt or worn contacts clean the dirt if cracked or broken replace the bushing

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