

Included in the December 31, 2012, Jacobi Company balance sheet was the following shareholders' equity section:

Contributed Capital:		
Prefereed stock, 6%, \$100 par	\$200,000	
Additional paid-in capital on preferred stock	12,000	\$ 212,000
Common stock, \$5 par	\$150,000	
Additional paid-in capital on common stock	240,000	390,000
Total contributed capital		\$ 602,000
Retained earnings		627,000
Accumulated other comprehensive income (loss):		
Unrealized decrease in value of available-for-sale securities		(41,000)
Total contributed capital, retained earnings, and accumulated other comprehensive income		\$1,188,000
Less: Treasury stock (1,000 shares of common stock at cost, acquired on 2/3/2012)		(20,000)
Total Shareholders' Equity		\$1,168,000

The company engaged in the following stock transactions during 2013:

Jan.	4	Paid the semiannual dividend on the outstanding preferred stock and a \$1.60 per share annual dividend on the outstanding common stock. These dividends had been declared on December 1, 2012.
	5	Issued 500 shares of preferred stock at \$110 per share.
	22	Issued 4,000 shares of common stock at \$23 per share.
Apr.	2	Reissued 700 shares of treasury stock at \$24 per share.
May	14	Declared a 10% stock dividend on the outstanding common stock, payable on June 29. The common stock is currently selling for \$25 per share.
June	4	Declared the semiannual cash dividend on the outstanding preferred stock, payable on July 5.
	29	Issued the stock dividend declared on May 14.
July	5	Paid the cash dividend declared on June 4.
	20	Split the common stock 2 for 1 and reduced the par value to \$2.50 per share.
Aug.	3	Declared a property dividend, payable to common shareholders on September 14. The dividend consists of an investment in 5,000 shares of available-for-sale Drot Company common stock. The stock had been acquired at \$9 per share, but has a carrying value of \$6 per share. The stock is currently selling for \$4 per share.
Sept.	14	Paid the property dividend declared on August 3.
Dec.	3	Declared the semiannual cash dividend on the outstanding preferred stock and a \$0.90 per share annual dividend on the outstanding common stock.

Journal Entry Practice Problems

Suzie Boss, John Larmer



Journal Entry Practice Problems:

Student's Guide to Auditing Practice , **Accounting Best Practices** Steven M. Bragg,2007-04-18 Praise for Accounting Best Practices Fifth Edition For a comprehensive yet easy to read guide to fixing those all too common shortcomings in your accounting department look no further than this excellent book Steve Bragg provides hundreds of fixes many of them requiring surprisingly little time or cost while providing a handy guide to common implementation pitfalls I would recommend this invaluable book to anyone who is looking to enhance their existing processes whether due to growth in their business compliance with Sarbanes Oxley or just as part of their ongoing improvement process Martyn Webster CPA Director of FinanceXenoPort Inc This book is critical to running an efficient and accurate accounting department The use of RFID technology to track documents is one of many valuable tools in this latest edition A required read for the demanding accounting manager s role Jason Charet CPA I ve used Steve Bragg s Accounting Best Practices books for years as a source of ideas for improvement Like the previous editions the Fifth Edition has a number of new actionable best practices as well as refinements of those ideas reported in previous editions The books are broad enough in their perspective so that nearly any organization could find ideas that could pay back the cost of the book many times over John Temmerman Controller Evangelical Lutheran Church in America What a great resource I have been in the accounting field for over twenty years and I was still able to gain insight into improving processes within my office Thanks for putting it all in one book Tina M Thomas CPA CTP Controller Goodman Company LLP **Financial Accounting For B.Com, BBM, MBA, MMS-BF and Professional Courses CA, CS, CMA and CFA** CA Dr. Vijaya Batth & CA Dr. Leesa Mohanty, This book is exclusively prepared for beginners and students pursuing commerce and management education after their schooling It will also be useful for students aspiring to pursue professional courses like CA CS CMA etc **Financial Accounting: An Integrated Approach** Ken Trotman,Elizabeth Carson,2018-01-01 Trotman s Financial Accounting An Integrated Approach incorporates comprehensive coverage of financial accounting in Australia and includes new issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Drawing on topical source documents and newspaper articles Financial Accounting An Integrated Approach 7e makes accounting interesting and relevant

Bookkeeping and Business Methods Reuel Ithiel Lund,1928 **Advances in Accounting Education** Timothy J. Rupert,Beth B. Kern,2017-03-14 Advances in Accounting Education Teaching and Curriculum Innovations publishes both non empirical and empirical articles dealing with accounting pedagogy *How to Build a Study Routine That Works for You* Ahmed Musa,2024-12-24 A consistent study routine can make the difference between struggling and thriving but finding one

that fits your life isn't always easy This book guides you through the process of creating a personalized study plan tailored to your goals and lifestyle Learn how to manage your time effectively stay motivated and eliminate distractions to make the most of your study sessions **Teaching Secondary and Middle School Mathematics** Daniel J. Brahier, 2020-03-09

Teaching Secondary and Middle School Mathematics combines the latest developments in research technology and standards with a vibrant writing style to help teachers prepare for the excitement and challenges of teaching secondary and middle school mathematics The book explores the mathematics teaching profession by examining the processes of planning teaching and assessing student progress through practical examples and recommendations Beginning with an examination of what it means to teach and learn mathematics the reader is led through the essential components of teaching concluding with an examination of how teachers continue with professional development throughout their careers Hundreds of citations are used to support the ideas presented in the text and specific websites and other resources are presented for future study by the reader Classroom scenarios are presented to engage the reader in thinking through specific challenges that are common in mathematics classrooms The sixth edition has been updated and expanded with particular emphasis on the latest technology resources and standards The reader is introduced to the ways that students think and how to best meet their needs through planning that involves attention to differentiation as well as how to manage a classroom for success Features include The entire text has been reorganized so that assessment takes a more central role in planning and teaching Unit 3 of 5 now addresses the use of summative and formative assessments to inform classroom teaching practices A new feature Links and Resources has been added to each of the 13 chapters While the book includes a substantial listing of citations and resources after the chapters five strongly recommended and practical resources are spotlighted at the end of each chapter as an easy reference to some of the most important materials on the topic Approximately 150 new citations have either replaced or been added to the text to reflect the latest in research materials and resources that support the teaching of mathematics A Quick Reference Guide has been added to the front of the book to assist the reader in identifying the most useful chapter features by topic A significant revision to Chapter 13 now includes discussions of common teaching assessments used for field experiences and licensure as well as a discussion of practical suggestions for success in methods and student teaching experiences Chapter 9 on the practical use of classroom technology has been revised to reflect the latest tools available to classroom teachers including apps that can be run on handheld personal devices An updated Instructor's Manual features a test bank sample classroom activities Powerpoint slides chapter summaries and learning outcomes for each chapter and can be accessed by instructors online at www.routledge.com 9780367146511 *Teaching, Tutoring and Training in the Lifelong Learning Sector* Susan Wallace, 2011-06-09 This core text provides comprehensive support for pre service and in service trainee teachers in the Lifelong Learning Sector covering all they need to know to achieve QTLS status Supporting trainees through all stages of their professional development the text takes the reader through the theoretical background

underpinning teaching and learning and offers practical guidance on day to day challenges This fourth edition has been fully revised and updated and includes a new chapter on teaching practice with notes on observation and lesson planning New information on behaviour management has been added to support trainees in an aspect of teaching that many find challenging

Project Based Teaching Suzie Boss, John Larmer, 2018-09-20 It is no secret that in today's complex world students face unparalleled demands as they prepare for college careers and active citizenship However those demands won't be met without a fundamental shift from traditional teacher centered instruction toward innovative student centered teaching and learning For schools ready to make such a shift project based learning PBL offers a proven framework to help students be better equipped to tackle future challenges Project Based Teachers encourage active questioning curiosity and peer learning create learning environments in which every student has a voice and have a mastery of content but are also comfortable responding to students questions by saying I don't know Let's find out together In this book Suzie Boss and John Larmer build on the framework for Gold Standard PBL originally presented in Setting the Standard for Project Based Learning and explore the seven practices integral to Project Based Teaching Build the Culture Design and Plan Align to Standards Manage Activities Assess Student Learning Scaffold Student Learning Engage and Coach For each practice the authors present a wide range of practical strategies and include teachers reflections about and suggestions from their classroom experiences This book and a related series of free videos provide a detailed look at what's happening in PBL classrooms from the perspective of the Project Based Teacher Let's find out together A copublication of ASCD and Buck Institute for Education BIE

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