

### Comprehensive Problem 1

#### Part 4 and Part 5:

The following is a comprehensive problem which encompasses all of the elements learned in previous chapters. You can refer to the objectives for each chapter covered as a review of the concepts. Note: You must complete parts 1, 2 and 3 before completing parts 4 and 5. Please note that part 5 is optional.

**Part 4:** At the end of May, the following adjustment data were assembled. Analyze and use these data to complete parts (a) and (c).

- a. Insurance expired during May is \$275.
- b. Supplies on hand on May 31 are \$1,375.
- c. Depreciation of office equipment for May is \$300.
- d. Accrued receptionist salary on May 31 is \$325.
- e. Rent expired during May is \$1,600.
- f. Unearned fees on May 31 are \$5,200.

**Part 5:** Journalize the adjusting entries. Then, post the entries to the attached [spreadsheet](#) from part 2.

- a. Insurance expired during May is \$275.

| Date   | Account Name      | Post. | Ref. | Debit | Credit |
|--------|-------------------|-------|------|-------|--------|
| May 31 | Insurance Expense | ✓     |      | 275   | ✓      |
|        | Prepaid Insurance | ✓     |      |       | 275    |

- b. Supplies on hand on May 31 are \$1,375.

| Date   | Account Name     | Post. | Ref. | Debit | Credit |
|--------|------------------|-------|------|-------|--------|
| May 31 | Supplies Expense | ✓     |      | 1,375 | ✓      |
|        | Supplies         | ✓     |      |       | 1,375  |

- c. Depreciation of office equipment for May is \$300.

| Date   | Account Name             | Post. | Ref. | Debit | Credit |
|--------|--------------------------|-------|------|-------|--------|
| May 31 | Depreciation Expense     | ✓     |      | 300   | ✓      |
|        | Accumulated Depreciation | ✓     |      |       | 300    |

- d. Accrued receptionist salary on May 31 is \$325.

| Date   | Account Name   | Post. | Ref. | Debit | Credit |
|--------|----------------|-------|------|-------|--------|
| May 31 | Salary Expense | ✓     |      |       | ✓      |

# Accounting 201 Comprehensive Problem 2 Answers

**Germany. Auswärtiges Amt**



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*Large Scale Computations in Air Pollution Modelling* Zahari Zlatev, Jørgen Brandt, Peter J.H. Builtjes, Gregory

Carmichael,Ivan Dimov,Jack Dongarra,H. Van Dop,Krassimir Georgiev,Heinz Hass,Roberto San José,2012-12-06 1 Contents of these proceedings These proceedings contain most of the papers which were presented at the NATO ARW Advanced Research Workshop on Large Scale Computations in Air Pollution Modelling The workshop was held from June 6 to June to 1998 in Residence Bistrizta a beautiful site near Sofia the capital of Bulgaria and at the foot of the mountain Vitosha 2 Participants in the NATO ARW Scientists from 23 countries in Europe North America and Asia attended the meeting and participated actively in the discussions The total number of participants was 57 The main topic of the discussions was the role of the large mathematical models in resolving difficult problems connected with the protection of our environment 3 Major topics discussed at the workshop The protection of our environment is one of the most important problems facing modern society The importance of this problem has steadily increased during the last two three decades and environment protection will become even more important in the next century Reliable and robust control strategies for keeping the pollution caused by harmful chemical compounds under certain safe levels have to be developed and used in a routine way Large mathematical models in which all important physical and chemical processes are adequately described can successfully be used to solve this task

**Comprehensive Trade Legislation** United States. Congress. House. Committee on Ways and Means,1987

**Congressional Record** United States. Congress,1984 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873

**Bulletin** University of Oklahoma,1929

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**Nature** Sir Norman Lockyer, 1883

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