

## TUTORIAL 7: ROBERTSON MAPLE FARM

### TUTORIAL OBJECTIVES

The purpose of Robertson Maple Farm is to give you more practice in dealing with the various lease transactions. The case focuses on the two main types of leases: operating and finance.

### TUTORIAL INSTRUCTIONS

This tutorial will help you determine how to account for each of the lease transactions outlined in the case.

If you have any questions you should consult your instructor.

### SALES

Admission sales totaled \$200,000 for the fiscal year and 85% are cash. Thus 15% of the sales total needs to be debited to A/R and 85% of the sales total needs to be debited to cash, with 100% of sales being credited to the Sales account. So we calculate:

$$\begin{aligned} \$200,000 \times 85\% &= \$170,000 \\ \$200,000 - \$170,000 &= \$30,000 \end{aligned}$$

Our journal entry is as follows:

DR	Cash	170,000	
DR	Accounts receivable	30,000	
	CR	Sales (tickets)	200,000

We learn that A/R collections for the year are \$30,000. A common error is to classify these as sales. The important thing to understand is that it relates to collection of A/R, meaning that the sales were recorded in the fiscal period the tours took place, and that this is a simple collection of an account. At a previous time a debit of A/R and credit of sales has already taken place, and this is simply the transfer of an outstanding bill to a customer into cash.

Our journal entry is as follows:

DR	Cash	30,000	
	CR	Accounts receivable	30,000

We also need to record cash sales of merchandise from their gift shop:

DR	Cash	75,000	
	CR	Sales (maple items)	75,000

# Maple Document Tutorial Comments

**R Sandford**



## Maple Document Tutorial Comments:

**Maple V** Waterloo Maple Incorporated, 2012-12-06 Maple V Mathematics Learning Guide is the fully revised introductory documentation for Maple V Release 5. It shows how to use Maple V as a calculator with instant access to hundreds of high level math routines and as a programming language for more demanding or specialized tasks. Topics include the basic data types and statements in the Maple V language. The book serves as a tutorial introduction and explains the difference between numeric computation and symbolic computation illustrating how both are used in Maple V Release 5. Extensive how to examples are presented throughout the text to show how common types of calculations can be easily expressed in Maple. Graphics examples are used to illustrate the way in which 2D and 3D graphics can aid in understanding the behaviour of problems.

**Dynamical Systems with Applications using Maple™** Stephen Lynch, 2009-12-23 Since the first edition of this book was published in 2001 the algebraic computation package Maple has evolved from Maple V into Maple 13. Accordingly the second edition has been thoroughly updated and new material has been added. In this edition there are many more applications examples and exercises all with solutions and new chapters on neural networks and simulation have been added. There are also new sections on perturbation methods, normal forms, Gröbner bases and chaos synchronization. This book provides an introduction to the theory of dynamical systems with the aid of the Maple algebraic manipulation package. It is written for both senior undergraduates and graduate students. The first part of the book deals with continuous systems using ordinary differential equations. Chapters 1-10 the second part is devoted to the study of discrete dynamical systems. Chapters 11-15 and Chapters 16-18 deal with both continuous and discrete systems. Chapter 19 lists examination type questions used by the author over many years, one set to be used in a computer laboratory with access to Maple and the other set to be used without access to Maple. Chapter 20 lists answers to all of the exercises given in the book. It should be pointed out that dynamical systems theory is not limited to these topics but also encompasses partial differential equations, integral and integro-differential equations, stochastic systems and time delay systems for instance. References 1-5 given at the end of the Preface provide more information for the interested reader.

**First Leaves**, 1990 **New Perspectives on Microsoft Office 2003, First Course, Premium Edition** Ann Shaffer, Patrick Carey, Kathy Finnegan, Joseph Adamski, Roy Ageloff, 2006-02-10 The case based problem solving approach to learning Office 2003 skills. This Premium Edition includes an integrated training solution to transform the way your students learn Office 2003 skills. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version. [New Perspectives on Microsoft Office Word 2003, Comprehensive, CourseCard Edition](#) Ann Schaffer, S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer, 2005-03 Part of the New Perspectives series this text offers a case based problem solving approach and innovative technology for meaningful learning of Microsoft Word 2003 in a full semester course. By popular demand this book now includes coverage of file management. [New Perspectives on Microsoft Office Word 2003, Comprehensive](#) Ann Schaffer, S.

Scott Zimmerman, Beverly B. Zimmerman, Scott Zimmerman, 2003-12 Part of the New Perspectives series this text offers a case based problem solving approach and innovative technology for meaningful learning of Microsoft Word 2003 *A First Course in Scientific Computing* Rubin Landau, 2011-10-30 This book offers a new approach to introductory scientific computing It aims to make students comfortable using computers to do science to provide them with the computational tools and knowledge they need throughout their college careers and into their professional careers and to show how all the pieces can work together Rubin Landau introduces the requisite mathematics and computer science in the course of realistic problems from energy use to the building of skyscrapers to projectile motion with drag He is attentive to how each discipline uses its own language to describe the same concepts and how computations are concrete instances of the abstract Landau covers the basics of computation numerical analysis and programming from a computational science perspective The first part of the printed book uses the problem solving environment Maple as its context with the same material covered on the accompanying CD as both Maple and Mathematica programs the second part uses the compiled language Java with equivalent materials in Fortran90 on the CD and the final part presents an introduction to LaTeX replete with sample files Providing the essentials of computing with practical examples A First Course in Scientific Computing adheres to the principle that science and engineering students learn computation best while sitting in front of a computer book in hand in trial and error mode Not only is it an invaluable learning text and an essential reference for students of mathematics engineering physics and other sciences but it is also a consummate model for future textbooks in computational science and engineering courses A broad spectrum of computing tools and examples that can be used throughout an academic career Practical computing aimed at solving realistic problems Both symbolic and numerical computations A multidisciplinary approach science math computer science Maple and Java in the book itself Mathematica Fortran90 Maple and Java on the accompanying CD in an interactive workbook format New Perspectives on Microsoft Office Word 2003, Introductory, CourseCard Edition Beverly Zimmerman, S. Scott Zimmerman, Ann Schaffer, Ann Shaffer, Beverly B. Zimmermann, 2005-03 Part of the New Perspectives series this text offers a case based problem solving approach and innovative technology for meaningful learning of Microsoft Word 2003 in an introductory course Microsoft Office 2003 June Jamrich Parsons, Joseph J. Adamski, Patrick Carey, Roy Ageloff, Partrick Carey, Dan Oja, Ann Shaffer, Beverly B. Zimmerman, Caroline Shaffer, Senior Lecturer in Business Ethics and Organizational Behavior and MBA Program Director Carey, Ageloff, Adamski, Zimmerman, 2004-02 In depth case based problem solving approach to learning the new features of Microsoft Office 2003 Includes coverage of file management integration tutorials and improved readability **First Leaves** Bruce W. Char, 1992 **New Perspectives on Microsoft Word 2002, Comprehensive** S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer, 2002 Part of the New Perspectives series this text offers a case based problem solving approach and innovative technology for meaningful learning of Microsoft Word 2002 Microsoft Office XP June Jamrich Parsons, Patrick

Carey, Ann Shaffer, Kathy T. Finnegan, 2003 A case based step by step approach to learning how to use Microsoft Office XP

**New Perspectives on Microsoft Office XP** June Jamrich Parsons, Dan Oja, 2002 Part of the New Perspectives series this text offers a case based problem solving approach and innovative technology for meaningful learning of Microsoft Office XP

New Perspectives on Microsoft Word 2002 S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer, 2001-09-25

Information Technology Digest, 1993 Pitch, Tweet, or Engage on the Street Kara Alaimo, 2025-02-28 The third edition of Pitch Tweet or Engage on the Street is an updated guide to practicing global public relations and strategic communication preparing professionals to craft and implement international and intercultural communications campaigns Drawing on the global literature and informed by interviews with more than 75 top practitioners from around the world this book gives readers essential background and practical guidance to be competent public relations practitioners across countries and cultures Ethical principles are woven throughout the text and attention is given to communications practices for corporations non profit organizations and governments Key updates to this edition include new case studies highlighting best practices in countries around the globe as well as updated information on best practices in different countries This third edition is an essential resource for graduate and upper level undergraduate communication and public relations students as well as practitioners in intercultural markets Online resources for this edition include video interviews with PR professionals lecture slides and a guide for instructors Please visit [www.routledge.com](http://www.routledge.com) 9781032511221 **Creating Web Pages with HTML, XHTML, and XML**

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*Syllabus*, 1995

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