

4-8j: Comprehensive Problem 1

Kelly Pitney began her consulting business, Kelly Consulting, on April 1, 20Y8. The accounting cycle for Kelly Consulting for April, including financial statements, was illustrated in this chapter. During May, Kelly Consulting entered into the following transactions:

May	3.	Received cash from clients as an advance payment for services to be provided and recorded it as unearned fees, \$4,500.
	5.	Received cash from clients on account, \$2,450.
	9.	Paid cash for a newspaper advertisement, \$225.
	13.	Paid Office Station Co. for part of the debt incurred on April 5, \$640.
	15.	Recorded services provided on account for the period May 1–15, \$9,180.
	16.	Paid part-time receptionist for two weeks' salary including the amount owed on April 30, \$750.
	17.	Recorded cash from cash clients for fees earned during the period May 1–16, \$8,360.

Record the following transactions on Page 6 of the journal:

20.	Purchased supplies on account, \$735.
21.	Recorded services provided on account for the period May 16–20, \$4,820.
25.	Recorded cash from cash clients for fees earned for the period May 17–23, \$7,900.
27.	Received cash from clients on account, \$9,520.
28.	Paid part-time receptionist for two weeks' salary, \$750.
30.	Paid telephone bill for May, \$260.
31.	Paid electricity bill for May, \$810.
31.	Recorded cash from cash clients for fees earned for the period May 26–31, \$3,300.
31.	Recorded services provided on account for the remainder of May, \$2,650.
31.	Paid dividends, \$10,500.

Instructions

1. The chart of accounts for Kelly Consulting is shown in [Exhibit 9](#), and the post-closing trial balance as of April 30, 20Y8, is shown in [Exhibit 17](#). For each account in the post-closing trial balance, enter the balance in the appropriate Balance column of a four-column account. Date the balances May 1, 20Y8, and place a check mark (✓) in the Posting Reference column. Journalize each of the May transactions in a two-column journal starting on Page 5 of the journal and using Kelly Consulting's chart of accounts. (Do not insert the account numbers in the journal at this time.)
2. Post the journal to a ledger of four-column accounts.
3. Prepare an unadjusted trial balance.

Kelly Consulting Comprehensive Problem 1 Solution 2014

Deanna Edwards, Kate Parkinson



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Applying Strengths-Based Approaches in Social Work Deanna Edwards, Kate Parkinson, 2023-05-30 This key text offers the first overview of the strengths based approach in social work from the UK perspective

Shared Governance for Sustainable Working Landscapes Timothy M. Gieseke, 2016-08-05 Sustaining our agricultural landscapes is no longer just a technical scientific or even political problem but it has evolved into a socially complex so called wicked problem of conflicting social governance and economics This creates an extreme economic obstacle where the value of ecosystem services remains low and diffuse and the transactions costs remain high and multiple Using Uber like business platform technology and a shared governance model a symbiotic demand for environmental benefits is created Enabling multi sector transactions for environmental benefits this platform innovation would remedy the tragedy of the commons the economic nemesis to achieving landscape sustainability In a nutshell to sustain our agricultural landscapes a transdisciplinary approach supported by a shared governance model housed within a multi sided platform is needed This book introduces an assessment framework identifying governance actors styles and ratios for socio ecological systems The assessment uses a new governance compass to identify the types of actors completing which tasks and identifies the styles of governance used to complete the tasks It is aimed to anyone involved in sustainability science agricultural policy planning or integrated landscape design

Understanding Ethics in Applied Behavior Analysis Ann Beirne, Jacob A. Sadavoy, 2021-12-22 This book provides the foundation for a lifelong journey of ethical practice in service for individuals with autism spectrum disorder and other developmental disabilities The second edition of Understanding Ethics in Applied Behavior Analysis includes an explanation of each element in the Ethics Code for Behavior Analysts along with considerations for ethical practice and examples from the field Professional behavior for the behavior analyst is also addressed when fulfilling roles as teacher employee manager colleague advocate or member of a multidisciplinary team This new edition expands on the first chapter s introduction of moral philosophy adds a new chapter on ethical decision making and core principles and provides a study guide to assist those preparing for the Behavior Analyst Certification Board exams Drawing upon Beirne and Sadavoy s combined 40 years of clinical experience as well as the reflections of colleagues in the field this is an indispensable guide to ethics for behavior analysis students

The SAGE Handbook of Coaching Tatiana Bachkirova, Gordon Spence, David Drake, 2016-11-03 The SAGE Handbook of Coaching presents a comprehensive global view of the discipline identifying the current issues and practices as well as mapping out where the discipline is going The Handbook is organized into six thematic sections Part One Positioning Coaching as a Discipline Part Two Coaching as a Process Part Three Common Issues in Coaching Part Four Coaching in Contexts Part Five Researching Coaching Part Six Development of Coaches It provides the perfect reference point for graduate students scholars educators and researchers wishing to familiarize themselves with current research and debate in the academic and influential practitioners literature on coaching

Congressional Record

, World Development Report 2016 World Bank Group,2016-01-14 Digital technologies are spreading rapidly but digital dividends the broader benefits of faster growth more jobs and better services are not If more than 40 percent of adults in East Africa pay their utility bills using a mobile phone why can t others around the world do the same If 8 million entrepreneurs in China one third of them women can use an e commerce platform to export goods to 120 countries why can t entrepreneurs elsewhere achieve the same global reach And if India can provide unique digital identification to 1 billion people in five years and thereby reduce corruption by billions of dollars why can t other countries replicate its success Indeed what s holding back countries from realizing the profound and transformational effects that digital technologies are supposed to deliver Two main reasons First nearly 60 percent of the world s population are still offline and can t participate in the digital economy in any meaningful way Second and more important the benefits of digital technologies can be offset by growing risks Startups can disrupt incumbents but not when vested interests and regulatory uncertainty obstruct competition and the entry of new firms Employment opportunities may be greater but not when the labor market is polarized The internet can be a platform for universal empowerment but not when it becomes a tool for state control and elite capture The World Development Report 2016 shows that while the digital revolution has forged ahead its analog complements the regulations that promote entry and competition the skills that enable workers to access and then leverage the new economy and the institutions that are accountable to citizens have not kept pace And when these analog complements to digital investments are absent the development impact can be disappointing What then should countries do They should formulate digital development strategies that are much broader than current information and communication technology ICT strategies They should create a policy and institutional environment for technology that fosters the greatest benefits In short they need to build a strong analog foundation to deliver digital dividends to everyone everywhere *Consultants and Consulting Organizations Directory* ,2004 Indexes are arranged by geographic area activities personal name and consulting firm name AV Market Place Information Today Inc,2010 **Publishers Directory** ,1993 Business Publication Advertising Source ,2001-10 **The Value Line Investment Survey** ,2009 **Agency Red Book** ,1998-07

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