

**EA17.** **EB** 16.6 Use the following excerpts from Algona Company's financial statements to determine cash received from customers in 2018.

From Balance Sheets	Dec. 31, 2018	Dec. 31, 2017
Accounts Receivable	\$ 85,000	\$105,000
From Income Statement:	2018	
Sales	700,000	

**EA18.** **EB** 16.6 Use the following excerpts from Huckleberry Company's financial statements to determine cash paid to suppliers for inventory in 2018.

From Balance Sheets:	Dec. 31, 2018	Dec. 31, 2017
Inventory	\$ 74,000	\$82,000
Accounts Payable	55,000	\$8,000
From Income Statement:	2018	
Cost of Goods Sold	\$520,000	



## Exercise Set B

**EB1.** **EB** 16.1 Provide journal entries to record each of the following transactions. For each, identify whether the transaction represents a source of cash (S), a use of cash (U), or neither (N).

- A. Paid \$22,000 cash on bonds payable.
- B. Collected \$12,600 cash for a note receivable.
- C. Declared a dividend to shareholders for \$16,000, to be paid in the future.
- D. Paid \$26,500 to suppliers for purchases on account.
- E. Purchased treasury stock for \$18,000 cash.

**EB2.** **EB** 16.2 In which section of the statement of cash flows would each of the following transactions be included? For each, identify the appropriate section of the statement of cash flows as operating (O), investing (I), financing (F), or none (N). (Note: some transactions might involve two sections.)

- A. collected accounts receivable from customers
- B. issued common stock for cash
- C. declared and paid dividends
- D. paid accounts payable balance
- E. sold a long-term asset for the same amount as purchased

**EB3.** **EB** 16.2 In which section of the statement of cash flows would each of the following transactions be included? For each, identify the appropriate section of the statement of cash flows as operating (O), investing (I), financing (F), or none (N). (Note: some transactions might involve two sections.)

- A. purchased stock in Xerox Corporation
- B. purchased office supplies
- C. issued common stock
- D. sold plant assets for cash
- E. sold equipment for cash

# Unisa Financial Accounting 1 Study Guide

**Jessica J Manson**

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*ICEL 2017 - Proceedings of the 12th International Conference on e-Learning* Laurie O. Campbell, Richard Hartshorn, 2017  
Daily Graphic Elvis Aryeh, 2000-02-28    *South African national bibliography*, 1998 Classified list with author and title

index    **Proceedings of the 23rd European Conference on e-Learning** Fernando Moriera,    Managing Public Money

J. C. Pauw, 2002    *Guide to Microforms in Print*, 2009    **ICEL2015-10th International Conference on e-Learning** Dr

Carlton Watson, 2015-06-12 These proceedings represent the work of researchers participating in the 10th International Conference on e Learning ICEL 2015 which is being hosted this year by the College of the Bahamas Nassau on the 25 26 June 2015 ICEL is a recognised event on the International research conferences calendar and provides a valuable platform for individuals to present their research findings display their work in progress and discuss conceptual advances in the area of e Learning It provides an important opportunity for researchers and managers to come together with peers to share their experiences of using the varied and expanding range of e Learning available to them With an initial submission of 91 abstracts after the double blind peer review process there are 41 academic Research papers and 2 PhD papers Research papers published in these Conference Proceedings These papers come from some many different countries including Australia Belgium Brazil Canada China Germany Greece Hong Kong Malaysia Portugal Republic of Macedonia Romania Slovakia South Africa Sweden United Arab Emirates UK and the USA A selection of the best papers those agreed by a panel of reviewers and the editor will be published in a conference edition of EJEL the Electronic Journal of e Learning [www.ejel.com](http://www.ejel.com) These will be chosen for their quality of writing and relevance to the Journal s objective of publishing papers that offer new insights or practical help into the application e Learning

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sustainability in curricula the efficacy of this has arguably been limited by the disciplinary silos in which academics find themselves. Similarly the research and scholarly work that is needed to fully understand planetary limits transcends the traditional silos of academic disciplines. This Research Topic then will examine what needs to change to optimise ESD and transdisciplinary approaches to research and teaching. It will explore ways in which theories of change can be brought to bear on these issues. Our Research Topic also centres on the responsibility acknowledged increasingly by academics for academic institutions and sectors and for academics themselves to do more. As trusted educators, communicators and policy influencers, academia has unique potential and responsibility to guide students and society through this transition to a better future. In the case of many academics this means embracing advocacy and activism as their moral responsibility at this point in humanity's history. To this end the Research Topic will consider ways in which climate justice principles may be used to explore the responsibilities of academic institutions as one example of an actor with the capacity to influence the drivers of climate breakdown to act. In some nations academic institutions have fallen prey to a set of neoliberal assumptions that have arguably diminished the agency of individual academics. The marketisation of higher education is rife in some nations e.g. UK and US and while some academics have documented rising inequality, a deepening climate and ecological crisis, socio-economic breakdown and the deteriorating psychological and physical well-being these engender they have so far proven mostly powerless to reorient their fields to confront these challenges at the institutional level. Consequently they remain unable to pursue an agenda for change that benefits their students and wider society. This Research Topic welcomes research that explores actions available to academics from diverse perspectives including models of behavioural change. Decades of research have shown that warnings do not work and that evidence based recommendations do not necessarily translate into policy or institutional change. Academics increasingly refer to a broken science-society contract suggesting that calls to listen to the science and expectations that warnings issued by scientists will be heeded reflect a depoliticized view of the relationships between science and society. This failure to recognise the intricate ways in which science and policy are connected raises questions about the neutrality of research and the academic enterprise. Our Research Topic invites articles that explore how we might re-make the science-society contract. Questions about the independence and interdependence of research and teaching inevitably arise when academic institutions are in receipt of funds from corporations, charities, foundations and individuals. Institutions can be compromised by vested interests often in the form of corporate interests that can influence research curriculum and staff appointments and the will of senior management to address this problem is poor. While there are laudable initiatives aimed at resolving intersecting challenges and promoting transdisciplinary approaches in higher education it is fair to say that increasing numbers of academics globally realise that we are not set up to ready society for an era of colliding environmental and social crises. Many fear that academia is guilty of perpetuating the problems that have created this crisis. And while growing numbers hold this view few have ready answers as to what more academics and

academic institutions can do In spite of this some academics have chosen to step outside of their conventional roles embracing advocacy and activism either taking individual action outside of their role or seeking to drive change within their institutions One problem is that action is fragmented often reliant upon the energies and tenacity of one or more individuals who have sought to re define their roles to embrace the responsibility they feel to act The Research Topic will serve to aggregate work on academic activism and to raise awareness of ways in which academics can act It will also examine the notion that we need to remake the science society contract and will explore what that entails The Research Topic will explore the interrelations between science and society and highlight the need to examine political dimensions of decision making and knowledge production To begin to provide answers to the questions of what it is that academics can do to drive transformational change this Research Topic brings together voices from diverse disciplines and nations Their voices have in common one thing each has reflected on or re imagined their role and purpose as an academic and each has embraced advocacy or activism The articles will be organised around three broad themes i In what ways are our academic institutions either failing or succeeding We invite articles that expose the overt and covert influences on academia such as neoliberal structures and fossil fueled research agendas We also invite articles centred on examples of good practice such as initiatives to foster transdisciplinary approaches to research and education ii Trailblazers for transformative change We invite case studies and critiques from the front lines from academics exploring and putting into practice their own take on What can I do Evaluations of what has and has not worked to drive change at the institutional and individual levels are welcomed iii The disruptors that are already initiating transformations in HE The growth of for profit private providers open access teaching resources and other online approaches that threaten the business models of existing public and nonprofit institutions who struggle to compete with the relevance and just in time education that is becoming available via novel actors We welcome articles exploring the potential for disruption

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