

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

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

**EA18. LO 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:	<b>Dec. 31, 2018</b>	<b>Dec. 31, 2017</b>
Inventory	\$ 74,000	\$82,000
Accounts Payable	55,000	58,000
From Income Statement:	<b>2018</b>	
Cost of Goods Sold	\$520,000	



## Exercise Set B

**EB1. LO 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).

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

**EB2. LO 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.)

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

**EB3. LO 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.)

- purchased stock in Xerox Corporation
- purchased office supplies
- issued common stock
- sold plant assets for cash
- 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      **Study Opportunities at Universities and Possible Initial Occupations, 1992/1993** H. Craemer, 1992      *Activating Academia for an Era of Colliding Crises* Alison Julia Katherine Green, Adam R. Aron, James Dyke, 2025-10-28 While there has been discussion for decades about the need to rethink the core purpose of academia to enable all to live well on a planet of finite resources humanity s present predicaments point to a paradox at the heart of the academic enterprise Although academic institutions have originated research and innovations that underpin much of what we view as development and progress these same advances are also responsible for the global crises we now face Indeed many voices are now arguing that academia can and must do more to drive the transformative change that is needed if we are to avert the imminent catastrophe that is almost upon us The Alliance for Sustainability leadership in Education EAUC in conjunction with Second Nature and the United Nations Environment s Youth and Education Alliance announced in 2019 that over 7 000 higher and further education institutions across six continents were declaring a climate emergency with a three point plan for action as part of the Race to Zero This enshrined a bolder commitment from academia to play its part in achieving net zero greenhouse gas emissions While there has been success over several decades in fostering Education for Sustainable Development ESD and in embedding

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

Intelligent Human Systems Integration 2020 Tareq Ahram,Waldemar Karwowski,Alberto Vergnano,Francesco Leali,Redha Taiar,2020-01-22 This book presents cutting edge research on innovative human systems integration and human machine interaction with an emphasis on artificial intelligence and automation as well as computational modeling and simulation It covers a wide range of applications in the areas of design construction and operation of products systems and services and discusses the human factors in a wide range of settings Gathering the proceedings of the 3rd International Conference on Intelligent Human Systems Integration IHSI 2020 held on February 19 21 2020 in Modena Italy the book s goal is to advance the theory and applications of artificial cognitive systems and improve human artificial systems collaboration Special emphasis is placed on automotive design autonomous vehicles and the applications of artificial intelligence The book offers a timely survey and source of inspiration for human factors engineers automotive engineers IT developers and UX designers who are working to shape the future of automated intelligent systems

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