

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 Solution 24

Robert R. Redfield



Kelly Consulting Comprehensive Problem Solution 24:

Handbook of Clinical Behavior Therapy with Adults Alan S. Bellack, Michel Hersen, 2012-12-06 Despite the occasional outcries to the contrary the field of behavior therapy is still growing and the asymptote has not been reached yet The umbrella of behavior therapy continues to enlarge and still is able to encompass new theories new concepts new research new data and new clinical techniques Although the number of new behavioral journals now has stabilized we still see a proliferation of books on the subject In the past few years however we have seen considerable specialization within behavior therapy No longer is it possible to be a generalist and remain fully abreast of all the relevant developments Thus we see behavior therapists who deal with adults those who deal with children those whose specialty is hospital psychiatry and those who see themselves as practitioners of behavioral medicine Even within a subarea such as behavioral medicine specialization runs supreme to the extent that there are experts in the specific addictions adult medical problems and child medical problems Given the extent of specialization there are numerous ways to skin the proverbial cat We therefore have chosen to look at the contemporary work in behavior therapy that is being carried out with adults in part of course because of our long standing interest in this area as teachers researchers and clinicians In so doing we have chosen to highlight the clinical aspects of the endeavor but not at the expense of the rich research heritage for each of the specific adult disorders

Handbook of Divorce and Relationship Dissolution Mark A. Fine, John H. Harvey, 2013-12-19 This Handbook presents up to date scholarship on the causes and predictors processes and consequences of divorce and relationship dissolution Featuring contributions from multiple disciplines this Handbook reviews relationship termination including variations depending on legal status race ethnicity and sexual orientation The Handbook focuses on the often neglected processes involved as the relationship unfolds such as infidelity hurt and remarriage It also covers the legal and policy aspects the demographics and the historical aspects of divorce Intended for researchers practitioners counselors clinicians and advanced students in psychology sociology family studies communication and nursing the book serves as a text in courses on divorce marriage and the family and close relationships

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National Safety News ,1927 **Literature** ,1902 **Engineering** ,1907 **The Popular Science Monthly** ,1923

Public Works ,1921 Municipal Journal and Public Works ,1921 **The Illustrated London News** ,1877
Consulting-specifying Engineer ,2007 The Lancet ,1893 **Iron & Coal Trades Review** ,1924 Vol 115 includes
Diamond jubilee issue 1867 1927 **Mental Health Computing** Marvin J. Miller, Henric W. Hammond, Matthew J.
Hile, 2012-12-06 Increasingly more computer applications are becoming available to assist mental health clinicians and
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include automated assessment procedures MR E The Mental Retardation Expert computerized assessment system for
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