

## Reinforcement Activity 2 Part B

Medical Services Comp.

Work Sheet

For Year Ended December 31

| Account Title                    | Trial Balance |            | Adjustment |          |
|----------------------------------|---------------|------------|------------|----------|
|                                  | Debit         | Credit     | Debit      | Credit   |
| 1 Cash                           | 40,126.14     |            |            |          |
| 2 Petty Cash                     | 250.00        |            |            |          |
| 3 Accounts Receivable            | 14,689.34     |            |            |          |
| 4 Allow. For Uncoll. Accts.      |               | 102.12     |            | (d)      |
| 5 Merchandise Inventory          | 34,521.56     |            |            | ©        |
| 6 Supplies - Office              | 4,316.60      |            |            | (a)      |
| 7 Supplies - Store               | 4,823.00      |            |            | (b)      |
| 8 Prepaid Insurance              | 8,000.00      |            |            | (e)      |
| 9 Office Equipment               | 13,752.00     |            |            |          |
| 10 Acc. Depr. - office Equipment |               | 2,210.00   |            | (f)      |
| 11 Store Equipment               | 10,259.00     |            |            |          |
| 12 Acc. Depr. Store Equipment    |               | 5,844.00   |            | (g)      |
| 13 Accounts Payable              |               | 9,696.85   |            |          |
| 14 Federal Income Tax Payable    |               |            |            | (h)      |
| 15 Emp. Income Tax Payable       |               | 351.00     |            |          |
| 16 Social Security Tax Payable   |               | 750.20     |            |          |
| 17 Medicare Tax Payable          |               | 175.46     |            |          |
| 18 Sales Tax Payable             |               | 2,061.61   |            |          |
| 19 Unemployment Tax Pay. - Fed   |               | 18.40      |            |          |
| 20 Unemployment Tax Pay. - State |               | 124.20     |            |          |
| 21 Health Ins. Premiums Payable  |               | 340.00     |            |          |
| 22 U.S. Savings Bonds Payable    |               | 60.00      |            |          |
| 23 United Way Donations Pay.     |               | 60.00      |            |          |
| 24 Dividends Payable             |               | 7,500.00   |            |          |
| 25 Capital Stock                 |               | 10,000.00  |            |          |
| 26 Retained Earnings             |               | 38,718.01  |            |          |
| 27 Dividends                     | 30,000.00     |            |            |          |
| 28 Income Summary                |               |            | ©          | 1,243.55 |
| 29 Sales                         |               | 342,447.00 |            |          |
| 30 Sales Discount                | 264.87        |            |            |          |
| 31 Sales Returns and Allowances  | 1,680.00      |            |            |          |
| 32 Purchases                     | 131,176.10    |            |            |          |
| 33 Purchases Discount            |               | 1,908.95   |            |          |

# South Western Century 21 Accounting Reinforcement Activity Part B

**VM Jensen**



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In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**South Western Century 21 Accounting Reinforcement Activity Part B**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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### **Table of Contents South Western Century 21 Accounting Reinforcement Activity Part B**

1. Understanding the eBook South Western Century 21 Accounting Reinforcement Activity Part B
  - The Rise of Digital Reading South Western Century 21 Accounting Reinforcement Activity Part B
  - Advantages of eBooks Over Traditional Books
2. Identifying South Western Century 21 Accounting Reinforcement Activity Part B
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an South Western Century 21 Accounting Reinforcement Activity Part B
  - User-Friendly Interface
4. Exploring eBook Recommendations from South Western Century 21 Accounting Reinforcement Activity Part B

- Personalized Recommendations
  - South Western Century 21 Accounting Reinforcement Activity Part B User Reviews and Ratings
  - South Western Century 21 Accounting Reinforcement Activity Part B and Bestseller Lists
5. Accessing South Western Century 21 Accounting Reinforcement Activity Part B Free and Paid eBooks
    - South Western Century 21 Accounting Reinforcement Activity Part B Public Domain eBooks
    - South Western Century 21 Accounting Reinforcement Activity Part B eBook Subscription Services
    - South Western Century 21 Accounting Reinforcement Activity Part B Budget-Friendly Options
  6. Navigating South Western Century 21 Accounting Reinforcement Activity Part B eBook Formats
    - ePub, PDF, MOBI, and More
    - South Western Century 21 Accounting Reinforcement Activity Part B Compatibility with Devices
    - South Western Century 21 Accounting Reinforcement Activity Part B Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of South Western Century 21 Accounting Reinforcement Activity Part B
    - Highlighting and Note-Taking South Western Century 21 Accounting Reinforcement Activity Part B
    - Interactive Elements South Western Century 21 Accounting Reinforcement Activity Part B
  8. Staying Engaged with South Western Century 21 Accounting Reinforcement Activity Part B
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers South Western Century 21 Accounting Reinforcement Activity Part B
  9. Balancing eBooks and Physical Books South Western Century 21 Accounting Reinforcement Activity Part B
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection South Western Century 21 Accounting Reinforcement Activity Part B
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine South Western Century 21 Accounting Reinforcement Activity Part B
    - Setting Reading Goals South Western Century 21 Accounting Reinforcement Activity Part B
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of South Western Century 21 Accounting Reinforcement Activity Part B

- Fact-Checking eBook Content of South Western Century 21 Accounting Reinforcement Activity Part B
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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