



## Century 21 Accounting: Multicolumn Journal (Available Titles CengageNOW)

By Gilbertson, Claudia Bienias; Lehman, Mark W.

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Summary: Part 1: ACCOUNTING FOR A SERVICE BUSINESS ORGANIZED AS A PROPRIETORSHIP. 1. Starting a Proprietorship: Changes that Affect the Accounting Equation. 2. Analyzing Transactions into Debit and Credit Parts. 3. Journalizing Transactions. 4. Posting to a General Ledger. 5. Cash Control Systems. Reinforcement Activity 1--Part A. 6. Work Sheet for a Service Business. 7. Financial Statements for a Proprietorship. 8. Recording Adjusting and Closing Entries for a Service Business. Reinforcement Activity 1--Part B. Simulation 1 Description. Part 2: ACCOUNTING FOR A MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION. 9. Journalizing Purchases and Cash Payments. 10. Journalizing Sales and Cash Receipts Using Special Journals. 11. Posting to General and Subsidiary Ledgers. 12. Preparing Payroll Records. 13. Payroll Accounting, Taxes, and Reports. Reinforcement Activity 2--Part A. 14. Work Sheet for a Merchandising Business. 15. Financial Statements for a Corporation. 16. Recording Adjusting and Closing Entries for a Corporation. Reinforcement Activity 2--Part B. Simulation 2 Description. Part 3: ACCOUNTING FOR A MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION--ADJUSTMENTS AND VALUATION. 17. Accounting for Uncollectible Accounts Receivable. 18. Accounting for Plant Assets and Depreciation. 19. Accounting for Inventory. 20....



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