

## Comprehensive Problem 1

### Part 1:

The following is a comprehensive problem which encompasses all of the elements learned in previous chapters. You can refer to the objectives for each chapter covered as a review of the concepts.

Kelly Pitney began her consulting business, Kelly Consulting, on April 1, 20Y8. The chart of accounts for Kelly Consulting is shown below:

11 Cash	32 Retained Earnings
12 Accounts Receivable	33 Dividends
14 Supplies	41 Fees Earned
15 Prepaid Rent	51 Salary Expense
16 Prepaid Insurance	52 Rent Expense
18 Office Equipment	53 Supplies Expense
19 Accumulated Depreciation	54 Depreciation Expense
21 Accounts Payable	55 Insurance Expense
22 Salaries Payable	59 Miscellaneous Expense
23 Unearned Fees	
31 Common Stock	

The post-closing trial balance as of April 30, 20Y8, is shown below:

**Kelly Consulting**  
**Post-Closing Trial Balance**  
**April 30, 20Y8**

	Account No.	Debit	Credit
Cash	11	22,100	
Accounts Receivable	12	3,400	
Supplies	14	1,350	
Prepaid Rent	15	3,200	
Prepaid Insurance	16	1,500	
Office Equipment	18	14,500	
Accumulated Depreciation	19		330
Accounts Payable	21		800
Salaries Payable	22		120
Unearned Fees	23		2,500
Common Stock	31		30,000
Retained Earnings	32		12,300
		<u>46,050</u>	<u>46,050</u>

#### Required:

Journalize each of the May transactions using Kelly Consulting's chart of accounts. (Do not insert the account numbers in the Post. Ref. column of the journal at this time.) If an amount box does not require an entry, leave it blank.

**May 3:** Received cash from clients as an advance payment for services to be provided and recorded it as unearned fees, \$4,500.

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# Kelly Consulting Comprehensive Problem Solution 24

**H Kauffman**



## **Kelly Consulting Comprehensive Problem Solution 24:**

**Comprehensive Handbook of Psychotherapy, Cognitive-Behavioral Approaches** Florence W. Kaslow, Terence Patterson, 2004-01-30 Now available in paperback The Cognitive Behavioral Functional model is a landmark that combines established and cutting edge authors and issues as well as integrating material for both novice and experienced theorists researchers and practitioners In this volume international authors many of whom are pioneers in their approach illustrate issues clearly and apply them to diverse populations Chapters in supervision and ethical issues provide unique and valuable perspectives

**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

**Comprehensive Healthcare Simulation: Improving Healthcare Systems** Ellen S. Deutsch, Shawna J. Perry, Harshad G. Gurnaney, 2021-07-22 This book presents simulation as an essential powerful tool to develop the best possible healthcare system for patients It provides vital insights into the necessary steps for supporting and enhancing medical care through the simulation methodology Organized into four sections the book begins with a discussion on the overarching principles of simulation and systems Section two then delves into the practical applications of simulation including developing new workflows utilizing new technology building teamwork and promoting resilience Following this section three examines the transition of ideas and initiatives into everyday practices Chapters in this section analyze complex interpersonal topics such as how healthcare clinical stakeholders simulationists and experts who are non clinicians can collaborate The closing section explores the potential future directions of healthcare simulation as well as leadership engagement A new addition to the Comprehensive Healthcare Simulation Series Improving Healthcare Systems stimulates the critical discussion of new and innovative concepts and reinforces well established and germane principles

*Comprehensive Handbook of Psychotherapy,*

*Integrative / Eclectic* Florence W. Kaslow, Jeffrey J. Magnavita, Terence Patterson, Robert F. Massey, Sharon Davis Massey, Jay Lebow, 2002-04-24 This is the first comprehensive reference to integrate and cover the most widely used psychotherapy approaches Each of the four volumes covers theoretical underpinnings of the therapeutic modality for the major populations children adults couples and families Each volume addresses the major psychological and emotional disturbances that the psychotherapy model is most effective in treating Midwest **Comprehensive Handbook of Psychological Assessment, Volume 3** Stephen N. Haynes, Elaine M. Heiby, 2003-09-18 In one volume the leading researchers in behavioral assessment interpret the range of issues related to behavioral tests including test development and psychometrics clinical applications ethical and legal concerns use with diverse populations computerization and the latest research Clinicians and researchers who use these instruments will find this volume invaluable as it contains the most comprehensive and up to date information available on this important aspect of practice *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 administrators in patient evaluation and treatment and mental health management education and research Topics covered include automated assessment procedures MR E The Mental Retardation Expert computerized assessment system for psychotherapy evaluation and research computer assisted therapy of stress related conditions computerized patient evaluation in a clinical setting computerized treatment planning the VA national mental health database networks managed care DSM IV diagnosis quality management cost control knowledge coupling telemedicine the clinical library assistant and monitoring independent service providers *Behavior Modification in Applied Settings* Alan E. Kazdin, 1994 This book offers a look at behaviour modification principles and their application in clinical home school and work settings By including both applied research and clinical intervention techniques Kazdin s text provides a balance between research and practice Readers are shown how behaviour change principles can affect a range of behaviours including psychological and medical problems academic performance self care skills and safety **Moore's Rural New Yorker**, 1897 **Rural New Yorker**, 1897 **Comprehensive Clinical Psychology** A.S. Bellack, Michel Hersen, 1998-08-20 *The Country Gentleman*, 1912 *Engineering*, 1920 **Consultants & Consulting Organizations Directory** Cengage Gale, 2009-05-12 *State of California Budget for the Biennium ... Submitted by ... Governor to the California Legislature* California. Governor, 1959 *Resources in Education*, 1990 **Library Bulletin**, 1957 **AFP Exchange**, 2008 **The National Underwriter**, 1948 *Treating Complex Cases* Nicholas Tarrier, Adrian Wells, Gillian Haddock, 1998 The term complex cases refers to patients with difficult serious and often multiple mental health problems By addressing these problems in a way that is clinically useful this book presents a range of specific disorders and clinical problems *SRDS Consumer Magazine Advertising Source*, 1996-08

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