Midterm 2 Study Guide

- **Purchases and Purchase Discounts using Perpetual Inventory System**
  Total Purchases
  - Discounts
  = Cost of Inventory [as of some date]

  In Journal Entry – gross method
  purchases: Inventory (Dr +), AP (Cr+)
  when purchases paid in full: AP (Dr +), Cash (Cr +)
         w/ discount applied: AP (Dr +), Cash (Cr + [full amount – discount amount]) &
         Cash (Cr + [just discount amount])

  In Journal Entry – net method **w/ discount applied to each initially → corrected when paid in full
  purchases: Inventory (Dr +), AP (Cr +) [w/ discount amount subtracted]
  when purchases paid in full:
  discount within terms: discount not within term:
  AP (Dr +), Cash (Cr +)   AP (Dr + [amount w/ discount]) & Other Operating
                              Expenses (Dr + [discount amount])
                              Cash (Cr + [full cost amount])

- **Purchases, Purchase Discounts, and Purchase Returns using Perpetual Inventory System**
  Total Purchases
  - Purchase returns
  - Purchase discounts
  = Cost of inventory [as of some date]

- **Allocating Transaction Price to Performance**
  1. sales revenue allocated to equipment for each bundled sale:
     - Equipment Proportion formula = $\dfrac{EQ\ price}{EQ\ price + Service\ price}$ → fraction
     - answer: fraction * total bundle price
  2. service revenue allocated to equipment for each bundled sale:
     - Service Proportion formula = $\dfrac{SERV\ price}{EQ\ price + Service\ price}$ → fraction
     - answer: fraction * total bundle price
  3. sales and service revenue reported on income statement [for some period]
     - sales revenue answer   [ ]
       service revenue   [answer / 12 (months)]
       = Total Revenue   [ ]
- **Purchase Wholesale and Retail Merchandisers using Perpetual Inventory Systems**
  effect on inventory balance:
  a) given sold merchandise & cost → (+) | S: sold merchandise amount
  b) given returned goods amount, allowance, its cost → (–) | S: returned goods amount +
     allowance

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Patrick Ciccarelli,Christina Faulkner,Jerry FitzGerald,Alan Dennis,David Groth,Toby Skandier

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Im W/Test Bank Bus English Guffey,2001-05 Integration-Ready Architecture and Design Jeff Zhuk,2004-07-26 What would you do if your IT job was no longer performed in your country Your survival does not lie in limiting global collaborative engineering IT workers will survive and prosper because of their ability to innovate to quickly learn and change directions and to evolve from Information Technology into Distributed Knowledge Marketplace You have no choice but to be pro active learn to stay current even run ahead of the game Integration Ready Architecture and Design bridges the gap for a new generation of wired and wireless software technologies and teaches a set of skills that are demanded by fast moving software evolution This up to date textbook integrates theory and practice going from foundations and concepts to specific applications Through deep insights into almost all areas of modern CIS and IT Zhuk provides an entry into the new world of integrated knowledge and software engineering Readers will learn the what s why s and how s on J2EE J2ME NET JSAPI JMS JMF SALT VoiceXML WAP 802 11 CDNA GPRS CycL XML and multiple XML based technologies including RDF DAML SOAP UDDI and WDSL Students architects designers coders and even management benefit from innovative ideas and detailed examples for building multi dimensional worlds of enterprise applications and creating distributed knowledge marketplace

The nature of human experience with language and education Çelen Dimililer,Ahmet Güneyli,2023-06-05 **The National Guide to Educational Credit for Training Programs** American Council on Education,2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies Introduction to Networking Basics Patrick Ciccarelli,Christina Faulkner,Jerry FitzGerald,Alan Dennis,David Groth,Toby Skandier,2012-02-21 Finally there s a resource for the networking novice Networking Basics provides an accessible introduction to network concepts from the underlying standards through local and wide area network configurations up to configurations found in massive enterprise networks Readers will learn how to design and construct both wired and wireless networks gaining insight into both hardware and software requirements They ll also find out how to match network capabilities to organizational needs **The Blended Course Design Workbook** Kathryn E. Linder,Kevin Kelly,2024-06-06 This user friendly workbook equips faculty and administrators with best practices activities tools templates and deadlines to guide them through the process of revising traditional location based courses into a blended format Providing a step by step course design system that emphasizes active learning and student engagement this book walks readers through the development of course goals and learning objectives assignments assessments and student support mechanisms with an eye toward technology integration New to this edition are the most up to date research on blended courses fresh templates tips on the latest pedagogical trends related to artificial intelligence and two additional chapters on facilitation strategies and group work and collaboration The authors engage in equity minded approaches to supporting student success throughout and address the needs of specific groups such as students with disabilities working students and

students who are parents or caregivers Offering detailed instructions for each stage of course design this book is a must have for college instructors looking for a blended course design blueprint **User Perception and Influencing Factors of Technology in Everyday Life** Mesquita, Anabela,2012-08-31 An increasing amount of research is being developed in the area where technology and humans meet The success or failure of technologies and the question whether technology helps humans to fulfill their goals or whether it hinders them is in most cases not a technical one User Perception and Influencing Factors of Technology in Everyday Life addresses issues of human and technology interaction The research in this work is interdisciplinary ranging from more technical subjects such as computer science engineering and information systems to non technical descriptions of technology and human interaction from the point of view of sociology or philosophy This book is perfect for academics researchers and professionals alike as it presents a set of theories that allow us to understand the interaction of technology and humans and to put it to practical use **Im W/Tb, Bus English** Guffey,2004-02 Managing Information Technology in a Global Economy Information Resources Management Association. International Conference,2001 Today opportunities and challenges of available technology can be utilized as strategic and tactical resources for your organization Conversely failure to be current on the latest trends and issues of IT can lead to ineffective and inefficient management of IT resources Managing Information Technology in a Global Economy is a valuable collection of papers that presents IT management perspectives from professionals around the world The papers introduce new ideas refine old ones and possess interesting scenarios to help the reader develop company sensitive management strategies

Economics Today Roger LeRoy Miller,2004 Economics Today has long led the field in offering students and instructors a dynamic application rich approach to teaching and learning economics The book is based on the belief that students learn more when they are involved and engaged The 12th edition features all new examples that have been selected to grab and hold students attention These examples serve one basic purpose to drive home the application of the theory just presented One of the keys to the success of Economics Today is that it is suitable for many teaching styles Instructors who wish to stress theory can do so Those who wish to stress applications and examples can do that Those who wish to incorporate technology into the class can do so with ease using MyEconLab **FIE '98, Tempe, Arizona** ,1998 *Approaching Democracy* Larry Berman,Bruce Allen Murphy,2005 This book is an exploration of the American experiment in self governing The book first presents the foundations of American government It next explores the institutions of American democracy It describes the various governmental arenas the judiciary the Congress the executive branch and the bureaucracy Next the book focuses on the processes of American government and democracy Through the avenues of public opinion political parties elections interest groups and the media citizens can access and direct their government to achieve their desired goals The book then provides a detailed analysis of various issues of civil rights and liberties They include the most fundamental rights of Americans such as freedom of speech and religion and are considered by many to be the foundation of our

democracy Finally the book addresses the policy making process and its consequences Pref   **Economics** Michael Parkin,1996 This volume presents the principles of economics concentrating on the US economic system   Revista de biología tropical ,2014   **Challenges of Information Technology Management in the 21st Century** Information Resources Management Association. International Conference,2000 As the 21st century begins we are faced with opportunities and challenges of available technology as well as pressured to create strategic and tactical plans for future technology Worldwide IT professionals are sharing and trading concepts and ideas for effective IT management and this co operation is what leads to solid IT management practices This volume is a collection of papers that present IT management perspectives from professionals around the world The papers seek to offer new ideas refine old ones and pose interesting scenarios to help the reader develop company sensitive management strategies   Prentice Hall's MOUS Test Preparation Guide for PowerPoint 2000 Colene L. Coldwell,2001 Not just ordinary test preparation guides the books in this series takes advantage of the powerful MOUS PinPoint software included in every text to train and assess students on the activities covered by the MOUS exams FEATURES Microsoft Certified to the Expert Level Prentice Halls MOUS Test Preparation Guides are certified by Microsoft as approved courseware for the MOUS exams Straightforward Coverage Concise explanations for each skill take a What Why How Result approach Students can quickly find answers see how to perform a skill and gain expertise They are then directed to the MOUS PinPoint CD ROM for tutorials and self assessment Tips from a Pro Students can see how the skills they learn are used by experts through tips timesaving hints memory devices and advice This feature adds to the students comprehension so he or she can handle tasks like a professional MOUS Exam Objectives For each application there is coverage of each MOUS objective at the Core and Expert levels in one slim book This means instruction on all required MOUS skills is close at hand MOUS PinPoint 2000 Software Included in every text this software is designed to work hand in hand wit   **Exam Prep for Video Companion for Zimmerman/Zimmerman/Shaffer New Perspectives on Microsoft Word 2013, Comprehensive** Just the Facts101,2019-08-18 Your text simplified as the essential facts to prepare you for your exams Over 2 000 higly probable test items

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