



# Century 21 Accounting: General Journal, Introductory Course, Chapters 1-17 (Accounting I)

By Claudia Bienias Gilbertson, Mark W. Lehman, Debra Harmon-Gentene

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## **Editorial Review**

### **Review**

**PART I: 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. RA1 Part A: An Accounting Cycle for a Proprietorship: Journalizing and Posting Transactions. 6. Work Sheet and Adjusting Entries for a Service Business. 7. Financial Statements for a Proprietorship. 8. Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business. RA1 Part B: An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work. Simulation Marketing Page for Red Carpet Events. **PART II: ACCOUNTING FOR A MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION.** 9. Accounting for Purchases and Cash Payments. 10. Accounting for Sales and Cash Receipts. 11. Transactions Journalized on a General Journal. 12. Preparing Payroll Records. 13. Accounting for Payroll and Payroll Taxes. RA2 Part A: An Accounting Cycle for a Corporation: Journalizing and Posting Transactions. 14. Accounting for Uncollectible Accounts Receivable. 15. Preparing Adjusting Entries and a Trial Balance. 16. Financial Statements and Closing Entries for a Corporation. 17. Financial Statement Analysis. RA2 Part B: An Accounting Cycle for a Corporation: End-of-Fiscal-Period Work. Simulation Marketing Page for Authentic Threads. App. A: Accounting Concepts. App. B: Analyzing Nike's Financial Statements. App. C: Using a Calculator and Computer Keypad. App. D: Recycling Problems. App. E: Answers to Audit Your Understanding. English Glossary. Spanish Glossary. Index.

### **About the Author**

Claudia B. Gilbertson served as a highly effective high school instructor for 11 years and a community college instructor for 25 years. While retired from North Hennepin Community College, Ms. Gilbertson remains active in shaping today's educational processes as she serves as a respected and sought-after consultant for numerous online accounting learning solutions. She is active in the National Business Education Association, North Central Business Education Association, and Minnesota Business Educators, Inc.

Mark W. Lehman, assistant professor emeritus of Accountancy at the Richard C. Adkerson School of Accountancy at Mississippi State University, teaches Accounting Information Systems and Forensic Accounting. A former auditor with PricewaterhouseCoopers, Dr. Lehman is a Certified Public Accountant and a Certified Fraud Examiner. Dr. Lehman writes journal articles and consults with accountants on the use of software in fraud detection. He was awarded Outstanding Educator by the Mississippi Society of Certified Public Accountants in 2007.

Debra Harmon-Gentene has taught business education at the high school level for 20 years and currently teaches at Mason High School in Ohio. A former community college instructor and corporate training manager, Debra has been active in the National Business Education Association, serving on the Entrepreneurship Standards Committee. Debra recently won the Leavey Award and Warren County's Innovative Teacher of the Year award.

## **Users Review**

### **From reader reviews:**

**Eileen Lopez:**

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stage of crucial imagining.

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