





Red Hat Enterprise Linux 7 System Administrator's Guide

Deployment, Configuration, and Administration of Red Hat Enterprise Linux

7

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When we introduced debits and credits, you learned about the usefulness of T-accounts as a graphic representation of any account in the general ledger. But before transactions are posted to the T-accounts, they are first recorded using special forms known as journals. Accountants use special forms called journals to keep track of their business transactions. A journal is the first place information is entered into the accounting system. A journal is often referred to as the book of original entry because it is the place the information originally enters into the system. A journal keeps a historical account of all recordable transactions with which the company has engaged. In other words, a journal is similar to a diary for a business. When you enter information into a journal, we say you are journalizing the entry. Journaling the entry is the second step in the accounting cycle. Here is a picture of a journal. You can see that a journal has columns labeled debit and credit. The debit is on the left side, and the credit is on the right. Let's look at how we use a journal. When filling in a journal, there are some rules you need to follow to improve journal entry organization. Include a date of when the transaction occurred. The debit account title(s) always come first and on the left. The credit account title(s) always come after all debit titles are entered, and on the right. The titles of the credit accounts will be indented below the debit accounts. You will have at least one debit (possibly more). You will always have at least one credit (possibly more). The dollar value of the debits must equal the dollar value of the credits or else the equation will go out of balance. You will write a short description after each journal entry. Skip a space after the description before starting the next journal entry. An example journal entry format is as follows. It is not taken from previous examples but is intended to alone. Note that this example has only one account account and a crtry account, which is considered a simple input. A composite input is when more than one account listed in the column of the Bito and/or Cront of a DIARY INPUT (as seen in the following). Note that for this entry, the rules for recording DIARY INPUTS have been followed. There is a date of April 1, 2018, the rectifies of the Bito account is listed first with cash and supplies, the title of the Ordinary Actions account is rejected after the tatulos From the account of the Bito, at least one downside and a cront, the values of the bito equal to the value of the crop and a brief description of the transaction. Now, now let's look at some Printing Plus transactions and record your daily entrances. Now we return to our example of Plus printing company, a Lynn Sanders printing company. We will analyze and record each of the transactions for their business and discuss how this affects the financial statements. Some of the transactions listed were the ones we saw throughout this chapter. More details for each of these transactions are provided, along with some new transactions. On January 3, 2019, it issues US \$ 20,000 ordinary action for money. On January 5, 2019, the purchase of equipment affordable US \$ 3,500, payment due within a mother. On January 9, 2019, it receives \$ 4,000 in cash with a client's precedence for serials still not rendered. On January 10, 2019, it provides US \$ 5,500 in services to a customer who asks to be charged by the services. On January 12, 2019, it pays a \$ 300 account with money. On January 14, 2019, he distributed \$ 100 in cash in dividends to shareholders. On January 17, 2019, it receives \$ 2,800 in cash from a customer for services provided. On January 18, 2019, paid full, with money, me me oriehnd me otnemagap uebecer ,9102 ed orienaj ed 32 mE .soirjAnoicuf soa soirjAlas moc sasapsed me 006.3 \$ SU uogap ,9102 ed orienaj ed 02 mE .orienaj ed 5 me sotnemapique ed arpmoc from the customer on the January 10 transaction. On January 27, 2019, provides \$1,200 in services to a customer who asks to be billed for the services. On January 30, 2019, purchases supplies on account for \$500, payment due within three months. Transaction 1: On January 3, 2019, issues \$20,000 shares of common stock for cash. Analysis: This is a transaction that needs to be recorded, as Printing Plus now has more cash. Cash is an asset, which in this case is increasing. Cash increases on the debit side. When the company issues stock, stockholders purchase common stock, yielding a higher common stock figure than before issuance. The common stock account is increasing and affects equity. Looking at the expanded accounting equation, we see that Common Stock increases on the credit side. Impact on the financial statements: Both of these accounts are balance sheet accounts. You will see total assets increase and total stockholders'AAA equity will also increase, both by \$20,000. With both totals increasing by \$20,000, the accounting equation, and therefore our balance sheet, will be in balance. There is no effect on the income statement from this transaction as there were no revenues or expenses recorded. Transaction 2: On January 5, 2019, purchases equipment on account for \$3,500, payment due within the month. Analysis: In this case, equipment is an asset that is increasing. It increases because Printing Plus now has more equipment than it did before. Assets increase on the debit side; therefore, the Equipment account would show a \$3,500 debit. The company did not pay for the equipment immediately. Lynn asked to be sent a bill for payment at a future date. This creates a liability for Printing Plus, who owes the supplier money for the equipment. Accounts Payable is used to recognize this liability. This liability is increasing, as the Now owes money to the supplier. A responsibility account increases on the side of the crt; Therefore, the bills to be paid to increase on the side of the \$ 3,500. Impact on the financial statements: Since the two accounts of the entry are balanced accounts, you will not see no effect on the demonstration of the result. Transaction 3: On January 9, 2019, it receives \$ 4,000 in cash with a client's precedence for serials still not rendered. Killing: Money has been received, thus increasing the money account. Money is an asset that increases on the side of the Bito. Printing Plus has not yet provided the service, which means that it can not recognize the revenue as it won. The company has a liability for the customer to provide the service. The revenue account is not deserved to recognize this liability. This is a liability that the company does not have before, thus increasing this account. Liabilities increase on the side of the crop; Thus, the revenue is not well deserved to recognize the \$ 4,000 on the side of the crt. Impact on the financial statements: Since the two accounts of the entry are balanced accounts, you will not see no effect on the demonstration of the result. Translation 4: On January 10, 2019, it provides US \$ 5,500 in services to a customer who asks to be charged by the services. Killing: The company has provided the customer service; Therefore, the company can recognize the revenue as gain (principle of revenue recognition), which increases the revenue. The revenue of the service is a revenue account that affects the assets. Revenue accounts increase on the so-called side. Thus, the revenue of services will show an increase of \$ 5,500 on the side side. The customer has not paid immediately for the services and owes the more payment. This money will be received in the future, increasing the accounts to receive. Accounts receivable is an asset account. Asset accounts increase on the side of the Bito. Therefore, the accounts to *Acov *Acov :saricnanif sejuššAartnosed san otcpaml ,otib©Ad od odal on 005.5 \$ SU rop ofAratnemua revenue of \$5,500. Revenue is reported on your income statement. The more revenue you have, the more net income (earnings) you will have. The more earnings you have, the more retained earnings you will keep. Retained earnings is a stockholders'AAA equity account, so total equity will increase \$5,500. Accounts receivable is going up so total assets will increase by \$5,500. The accounting equation, and therefore the balance sheet, remain in balance. Transaction 5: On January 12, 2019, pays a \$300 utility bill with cash. Analysis: Cash was used to pay the utility bill, which means cash is decreasing. Cash is an asset that decreases on the credit side. Paying a utility bill creates an expense for the company. Utility Expense increases, and does so on the debit side of the accounting equation. Impact on the financial statements: You have an expense of \$300. Expenses are reported on your income statement. More expenses lead to a decrease in net income (earnings). The fewer earnings you have, the fewer retained earnings you will end up with. Retained earnings is a stockholders'AAA equity account, so total equity will decrease by \$300. Cash is decreasing, so total assets will decrease by \$100, impacting the balance sheet. Transaction 6: On January 14, 2019, distributed \$100 cash in dividends to stockholders. Analysis: Cash was used to pay the dividends, which means cash is decreasing. Cash is an asset that decreases on the credit side. Dividends distribution occurred, which increases the Dividends account. Dividends is a part of stockholders'AAA equity and is recorded on the debit side. This debit entry has the effect of reducing stockholders'AAA equity. Impact on the financial statements: You have dividends of \$100. An increase in dividends leads to a decrease in stockholders'AAA equity (retained earnings). Cash is decreasing, so total assets will decrease by \$100, impacting the balance sheet. Transaction 7: On January 17, it receives \$ 2,800 in cash from a customer for services provided. Kill: the customer used money as a full payment, thus increasing the amount in the money account. Money is an asset that is increasing and makes it on the side of the Bito. Printing Plus has provided the services, which means that the company can recognize the revenue as won in the service account. Service revenue increases the heritage; Therefore, the revenue of services increases on the side of the crop. Impact on financial statements: Revenue is reported in the result of the result. More revenue will increase the wool profit (profit), thus increasing the accumulated profits. The accumulated profit is a shareholder action account, so the total assets will increase US \$ 2,800. The money is increasing, which increases the total assets in the balance sheet. Transaction 8: On January 18, 2019, it pays in full, with money, for the purchase of the equipment on January 5. decrease the side of the crop. The accounts payable recognized the liability that the company had to the supplier to pay for the equipment. Since the company is now paying the dourstock that should, this will decrease the bills to pay. Liabilities diminish on the side of the Bito; Therefore, the bills to be paid to decrease on the side of the \$ 3,500. Impact on the financial statements: Since the two accounts of the entry are balanced accounts, you will not see no effect on the demonstration of the result. Transaction 9: On January 20, 2019, paid \$ 3,600 in cash in salary expenses to employees. Dwarf: Money was used to pay for the salons, which decreases the money bill. Money is an asset that decreases on the side of the crop. The salons are an expense for the business of the work of the employees. This will increase the expenses with the salons, affecting equity. Expenses increase on the side of the Bito; Thus, the expenses with salons increases on the side of the Bito. In the financial financial You have an expense of \$3,600. Expenses are reported on the income statement. More expenses lead to a decrease in net income (earnings). The fewer earnings you have, the fewer retained earnings you will end up with. Retained earnings is a stockholders'AAA equity account, so total equity will decrease by \$3,600. Cash is decreasing, so total assets will decrease by \$3,600, impacting the balance sheet. Transaction 10: On January 23, 2019, receiving cash payment in full from the customer on the January 10 transaction. Analysis: Cash was received, thus increasing the Cash account. Cash is an asset, and assets increase on the debit side. Accounts Receivable was originally used to recognize the future customer payment; now that the customer has paid in full, Accounts Receivable will decrease. Accounts Receivable is an asset, and assets decrease on the credit side. Impact on the financial statements: In this transaction, there was an increase to one asset (Cash) and a decrease to another asset (Accounts Receivable). This means total assets change by \$0, because the increase and decrease to assets in the same amount cancel each other out. There are no changes to liabilities or stockholders'AAA equity, so the equation is still in balance. Since there are no revenues or expenses affected, there is no effect on the income statement. Transaction 11: On January 27, 2019, provides \$1,200 in services to a customer who asks to be billed for the services. Analysis: The customer does not pay immediately for the services but is expected to pay at a future date. This creates an Accounts Receivable for Printing Plus. The customer owes the money, which increases Accounts Receivable. Accounts Receivable is an asset, and assets increase on the debit side. Printing Plus provided the service, thus earning revenue. Service Revenue would increase on the credit side. Impact on the financial statements: Revenue is reported on the income statement. .keew a seiriviled elptlum evah thgim sniah yreocrog RuleL .htnom hcae seirtne lanruoj yrtnevni dna elbayap stnuocca wef a evah ylno thgim ti .eroferehT .ht nim eh C .eelpmaxe roF .ton seod sseocrg gnidrocet eht ,reffid thgim seirtne fo rebmun eht elihW .yrtnevni kcart dna tudorp esahcrup tsum sezis lla fo serots yreocrog ,yaw ralisma i ni seirtne lanruoj s C .erots yreocrog rellams a sA .no os dna ,daerb ,sgge .klim .taem sa hous smeti elpats fo yteirav a seirrac taht erots yreocrog renroc llams a si tekra :3 pets ,elvyo gmitnuocca eht ni pets tren eht ta kool won eW .swollfo sa si sotncasarnat eselt rof lanruoj etelpmoc eht T .snetelats laicnanif eht no tcapml .edis tiderc eht no sesaerani elbayay .sult .elbayay P stnuocca sesaerani ylilbail siht .elbayay P stnuocca ynapmoc eht rof ytilibail a setaer: siht .etad retai a ta elbayap .seilppus eht rof delibb eb of dekka dna seilppus eht rof yteirav eht yap ton dñd snituary airAndiro ofAzar od atnoc an acop©A sleugan odlas O .otid©Arc ed anuloc an ofAzar od lareg atnoc a arap sadirefnat ofAs sejuššAamrofni saspe e oirjAd od adartne an 000.02 \$ SU ed otid©Arc mu marevit sairAndiro sejuššAa sA .ofAsšAircsed e atad ansem a mřAt sairAndiro sejuššAa sA .adnia atnoc asse totafa ofAsšAasnart artuo amuhnen europ ,000.02 \$ SU ed ©A atnoc atsen odlas o .etnemlauta ,otib©Ad ed anuloc an lareG regdel ,o arap sodirefnat ofAs 000.02 \$ SU ofAtne .oirjAd on 000.02 \$ SU ed otib©Arc mu evet hsaC .anuloc amixřArp an euges ofAsšAasnart ad ofAsšAircsed amu e adreugse amertxe ad anuloc an řAtse 9102 ed orienaj ed 3 ed atad A .ovita ed atnoc ed opit mu ©A europ 101 oremřAn omoc odalutor ©A oriehnd O .sairjAndiro sejuššAa arap artuo e oriehnd rop libjAtnoc atnoc amu řAh ,rev edop řAcov omoc .setnednopserroc sregdel so rehnceerp e sulp gntinirřAd oirjAd od sadartne sad amu arap rahlo somaV .ofAsšAasnart adac sřApa atnoc an oirbAliuge ed latot mu m©Atnam euq odlas ed anuloc amu e ofAsšAasnart adac arap soriecnanif soremřAn so odnanezamra ,otid©Arc e otib©Ad ed sanuloc metsixE .levAnopsid es .aicnřArefer ed oremřAn mu e ofAsšAasnart ad ofAsšAircsed levšssop amu .adřAulcin řAtse atnoc atse a adanoicaler ofAsšAasnart adaC . 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Limit Best Buy's 2017 annual report to learn more about Best Buy. Take note of the company's patrimonial balance sheet on page 53 of the report and the demonstration of the result on page 54. These reports have much more information than the financial statements we have shown; However, if you read about them, you may notice some family items. When calculating the balances in the accounting accounts, one must take into account which side of the account increases and which side decreases. To find the balance of the account, you must find the difference between the sum of all the figures on the side that increases and the sum of all the figures on the side that decreases. For example, the cash account is an asset. We know from the accounting equation that the assets increase on the side of the debit and decrease on the credit side. If there was a \$5,000 debit and a \$3,000 credit in the cash account, we would find the difference between the two, which is \$2,000 (5,000 - 3,000). Debit is the largest of both sides (\$5,000 on the debit side, as opposed to \$3,000 on the credit side), so the cash account has a debit balance of \$2,000. Another example is a liability account, such as accounts payable, which increases on the credit side and decreases on the debit side. If there was a \$4,000 credit and a \$2,500 debit, the difference between the two is \$1,500. The credit is the largest of the two sides (\$4,000 on the credit side, instead of \$2,500 on the debit side), so the bill to pay has a \$1,500 credit balance. The following are selected between the print entries and that affect the cash account. We will use the cash accounting account for lareg lareg orvil O .atnoc ad sodlas so for cash seems the following: in the last column of the cash accounting account is the running balance, this shows where the account is after each transaction, as well as the final balance in the account. How do we know which side, debit or credit, to insert each of these balances? we will consider the general accounting for money. On January 3, there was a debit balance of the \$20,000 in the cash account. On January 9, a debit of the \$4,000 was included. Once both are on the debit side, they will be added together to get a balance at \$24,000 (as seen in the balance column on the line of January 9.) On January 12, there was a credit of the \$300 included in the cash accounting account, since this value is on the credit side, this \$300 is subtracted from the previous balance of \$24,000 to get a new balance of \$23,700. The same process occurs for the rest of the entries in the book of accounts and their balances. The final balance in the account is \$24,800, checking to make sure that the final balance value is correct; one can review the numbers in the debit and credit columns, in the debit column for this cash account, we see that the total is \$32,300 (20,000 + 4,000 + 2,800 + 5,500), the credit column totals \$7,500 (300 + 100 + 3,500 + 3,600), the difference between the total debit and credit is \$24,800 (32,300 - 7,500), the balance in this cash account is a debit of the \$ 24,800, having a debit balance in the cash account is the normal balance for that account. The third step in the accounting cycle is to post information from journals to the book, to do this, we can oar a T-account format. a company will take information from your magazine and will post to this general book, publication refers to the journal's data transfer process for general accounting. It is important to understand that the T accounts are only prayed for illustrative purposes in a text book,class or business discussion. They are not official forms of accounting. Companies companies Use Ledgers for your official books, not on T accounts. Let's look at the journal entries to print and post each of these entries in their respective T accounts. Transaction 1: on January 3, 2019, issue \$20,000 of ordinary shares for money. In the journal entrance, Cash has a debit of \$20,000. This is published in the T account in cash on the debit side (left side). Ordinary stocks have a credit balance of \$20,000. This is published in the T account of ordinary shares on the credit side (right side). Transaction 2: on January 5, 2019, purchase equipment in account \$3,500, payment due within a month. In the journal, the equipment has a debit of \$3,500. This is published in the account T of the equipment on the debit side. The accounts pay have a credit balance of \$3,500. This is published in the accounts that pay the T account on the credit side. Transaction 3: on January 9, 2019, receives \$4,000 in cash in advance of a customer for services not yet rendered. In the journal entrance, Cash has a debit of \$4,000. This is posted in the account T in cash on the debit side. You will notice that the transaction from 3 January is already listed in this T account. The next transaction number of \$4,000 is added directly below the \$20,000 on the debit side. The undeserved revenue has a credit balance of \$4,000. This is published in the account T not acquired on the credit side. Transaction 4: On January 10, 2019, provides \$5,500 in services to a customer who asks to be charged for the services. In the journal entrance, the accounts to be received have a debit of \$5,500. This is published in the T account of accounts to be received on the side of the debit. Service Revenue has a credit balance of \$5,500. 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In these circumstances, circumstances, Card balances can be recognized as breaking income. In the fiscal year 2016, 2015 and 2014, we recognized the breaking revenue of \$60.5 million, \$39.3 million and \$38.3 million respectively. On October 1, 2017, Starbucks had a total of \$1,288.500.000 in charge of stored value card. responsibility.

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