

# Chart of Accounts

## DELGADO WEB SERVICES

### GENERAL LEDGER

#### Balance Sheet Accounts

|  |
|--|
| <b>(100) ASSETS</b>                              |
| 110 Cash   |
| 120 Petty Cash                                   |
| 130 Accounts Receivable—<br>Main Street Services |
| 140 Accounts Receivable—<br>Valley Landscaping   |
| 150 Supplies                                     |
| 160 Prepaid Insurance                            |
| <b>(200) LIABILITIES</b>                         |
| 210 Accounts Payable—Canyon<br>Office Supplies   |
| 220 Accounts Payable—<br>Mountain Graphic Arts   |
| <b>(300) OWNER'S EQUITY</b>                      |
| 310 Michael Delgado, Capital                     |
| 320 Michael Delgado, Drawing                     |
| 330 Income Summary                               |

#### Income Statement Accounts

|                                 |
|---------------------------------|
| <b>(400) REVENUE</b>            |
| 410 Sales                       |
| <b>(500) EXPENSES</b>           |
| 510 Advertising Expense         |
| 520 Cash Short and Over         |
| 530 Communications<br>Expense   |
| 540 Equipment Rental<br>Expense |
| 550 Insurance Expense           |
| 560 Miscellaneous Expense       |
| 570 Supplies Expense            |

This is an example  
of one

The chart of accounts for Delgado Web Services is illustrated here for easy reference as you study the accounting cycle for a proprietorship in this textbook.

# Century 21 Accounting Chapter 1 Test

**LL Leslie**



## Century 21 Accounting Chapter 1 Test:

*Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10*, 1982      **Century 21 Accounting**, 1982

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Allen, Michael D Waters, 2013-10-31 Toxicity testing is used to assess the safety or hazards presented by substances such as industrial chemicals consumer products and pharmaceuticals At present many methods involve laboratory animals Alternative procedures some involving human cell based technologies are now being developed which reduce refine or replace animal usage and minimize the pain and distress caused These new tests must protect public health and the environment at least as well as currently accepted methods This book describes the ever expanding toolbox of methods available to assess toxicity Such techniques often result from our growing understanding of the biochemical and cellular pathways that mediate toxicity mechanisms This permits evaluations of information generated from several sources to generate a weight of evidence By combining in silico in vitro and ex vivo methods with technologies that rely on biochemical and cell based in vitro assays toxicologists are developing mechanistically based alternatives to live animal experimentation This text also explores the complexities associated with adequate validation and the assessment of test reliability and relevance It provides an essential reference source for postgraduates academics and industrialists working in this rapidly changing area

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