

## Comprehensive Problem 2

✓ **8.** Net income:  
\$710,760



Ocean Atlantic Co. is a merchandising business. The account balances for Ocean Atlantic Co. as of July 1, 2012 (unless otherwise indicated), are as follows:

110	Cash	\$ 62,600
112	Accounts Receivable	152,900
115	Merchandise Inventory	602,400
116	Prepaid Insurance	16,800
117	Store Supplies	11,400
123	Store Equipment	460,500
124	Accumulated Depreciation—Store Equipment	56,700
210	Accounts Payable	96,600
211	Salaries Payable	—
310	Kevin Gilmore, Capital, August 1, 2011	555,200
311	Kevin Gilmore, Drawing	125,000
312	Income Summary	—
410	Sales	3,221,800
411	Sales Returns and Allowances	92,700
412	Sales Discounts	59,400
510	Cost of Merchandise Sold	1,623,000
520	Sales Salaries Expense	334,800
521	Advertising Expense	81,000
522	Depreciation Expense	—
523	Store Supplies Expense	—
529	Miscellaneous Selling Expense	12,600
530	Office Salaries Expense	182,100
531	Rent Expense	83,700
532	Insurance Expense	—
539	Miscellaneous Administrative Expense	7,800

During July, the last month of the fiscal year, the following transactions were completed:

- July**
1. Paid rent for July, \$4,000.
  3. Purchased merchandise on account from Lingard Co., terms 2/10, n/30, FOB shipping point, \$25,000.
  4. Paid freight on purchase of July 3, \$1,000.
  6. Sold merchandise on account to Holt Co., terms 2/10, n/30, FOB shipping point, \$40,000. The cost of the merchandise sold was \$24,000.
  7. Received \$18,000 cash from Platt Co. on account, no discount.
  10. Sold merchandise for cash, \$90,000. The cost of the merchandise sold was \$50,000.
  13. Paid for merchandise purchased on July 3, less discount.
  14. Received merchandise returned on sale of July 6, \$7,000. The cost of the merchandise returned was \$4,500.
  15. Paid advertising expense for last half of July, \$9,000.
  16. Received cash from sale of July 6, less return of July 14 and discount.
  19. Purchased merchandise for cash, \$22,000.
  19. Paid \$23,100 to Carino Co. on account, no discount.
- Record the following transactions on Page 21 of the journal.*
20. Sold merchandise on account to Reedley Co., terms 1/10, n/30, FOB shipping point, \$40,000. The cost of the merchandise sold was \$25,000.
  21. For the convenience of the customer, paid freight on sale of July 20, \$1,100.
  21. Received \$17,600 cash from Owen Co. on account, no discount.
  21. Purchased merchandise on account from Munson Co., terms 1/10, n/30, FOB destination, \$32,000.

# Accounting 24th Edition Comprehensive Problem

**RS Peters**



## **Accounting 24th Edition Comprehensive Problem:**

**Intermediate Accounting, Chapters 15-24, Self-Study Problems/Solutions Book** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2003-09-08 Intermediate Accounting is the bestselling book that has powered the careers of countless professionals This new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

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Columbia University Bulletin Columbia University,1924

Announcement Columbia University. Extension Teaching,1922

Instructors Edition Kenneth Anderson,John Kramer,2000-04

**Research in Education** ,1973

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**The Publishers Weekly** ,1913

Books and Pamphlets, Including Serials and Contributions to Periodicals Library of Congress. Copyright Office,1976

**Accountants' Index** American Institute of Certified Public Accountants,1928

American Book Publishing Record ,1983-04

Comprehensive Dissertation Index, 1861-1972: Education Xerox University Microfilms,1973

**National Union Catalog** ,1978 Includes entries for maps and atlases

**Accountancy** ,1990

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