

(10 min.) S 5-3

(Req. 1)

Journal				
DATE		ACCOUNTS AND EXPLANATIONS	POST. REF.	CREDIT
a.	Jul 8	Inventory		185,800
		Accounts payable		
				185,800
b.	12	Accounts payable		18,530
		Inventory		
				18,530
c.	15	Accounts payable		
		(\$185,800 - \$18,530)		167,270
		Inventory (\$167,270 × .02)		
		Cash (\$167,270 × .98)		3,345
				163,925

Req. 2

Cost of Inventory: \$163,925

Inventory			
Jul 8	185,800	Jul 12	18,530
		15	3,345
Bal	163,925		

(5-10 min.) S 5-4

(Req. 1)

Journal				
DATE		ACCOUNTS AND EXPLANATIONS	POST. REF.	CREDIT
		<i>BUBBA'S ENTRIES</i>		
Jul	1	Inventory		61,000
		Accounts payable		
		Purchased inventory on account.		61,000
	10	Accounts payable		61,000
		Cash (\$61,000 × .98)		
		Inventory (\$61,000 × .02)		59,780
		Paid within discount period.		1,220

Req. 2

Bubba's cost of the inventory = Amount of the cash payment
= \$61,000 - \$1,220
= \$59,780

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N Noddings



Accounting Principles Chapter 5 Solutions:

Accounting Principles Chapter 5 Solutions Book Review: Unveiling the Magic of Language

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