

(10 min.) S 5-3

(Req. 1)

Journal				
DATE	ACCOUNTS AND EXPLANATIONS	POST. REF.	DEBIT	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)			3,345
	Cash (\$167,270 × .98)			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.	DEBIT	CREDIT
	<i>BUBBA'S ENTRIES</i>			
Jul 1	Inventory		61,000	
	Accounts payable			61,000
	Purchased inventory on account.			
	10 Accounts payable		61,000	
	Cash (\$61,000 × .98)			59,780
	Inventory (\$61,000 × .02)			1,220
	Paid within discount period.			

Req. 2

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

Accounting Principles Chapter 5 Solutions

Didier Musso



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