

Account 317 Chapter 8 Problem

Topo Pro has purchased \$8000 of merchandise and paid immediately. To record this transaction, Topo Pro's accountant would debiting Merchandise Inventory account and crediting cash paid.

Early Beauty Products used the perpetual inventory system to account for its merchandise. On 10/1/11, it sold \$500 of merchandise on credit with terms of 2/10, net 30. It immediately then required journal entry to record this receipt of payment from the customer on 10/11.

- 1. Debit sales discounts \$100
- 2. Debit cash \$490
- 3. Credit accounts receivable \$500

On Jan. 5, a customer returned merchandise that had been purchased earlier on credit. The original sale was \$1000 and the cost to the seller was \$750. Consequently, the required journal entry to record this returned goods will be credit accounts receivable and debit cash for another customer.

- 1. Debit sales returns and allowances \$1000, debit merchandise inventory \$750, credit accounts receivable \$1000 and credit cost of goods sold \$750

The components of a manufacturer's multiple step income statement are shown below. In which order would they appear on the statement?

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WJ Hussar



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suatu hal variable tertentu

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