

NAME: _____

Course/Yr./Section: _____

Date: _____

Problem 1: (PERPETUAL Inventory Method)

- Nov. 1 Golden Dragon invested P450,000 in his retail business named, GD Enterprises.
 2 Bought equipment for cash, P150,000.
 2 Bought merchandise on account from Iloilo Supply Company, P210,000, terms 2/10, n/30.
 3 Bought office supplies on cash for P40,000.
 4 Sold merchandise on account, P200,000, FOB Destination, terms 2/10, n/30. The cost of merchandise sold was P140,000.
 5 Paid P2,000 freight on Nov. 4 sale.
 6 Received credit from Iloilo Supply Company for merchandise returned P3,000.
 11 Paid Iloilo Supply Company.
 13 Collected from Nov. 4 customers.
 14 Bought merchandise on cash for P180,000
 15 Salaries paid, P15,000.
 16 Borrowed money from Metro Bank, signed a promissory note for P150,000.
 17 Received refund from a supplier on cash purchase of Nov. 14, P9,000.
 18 Purchase merchandise from Cebu Enterprise, P160,000, FOB Shipping point, terms, 2/10, n/30.
 20 Paid freight on Nov. 18 purchase, P5,000.
 23 Sold merchandise for P250,000. The merchandise sold had a cost of P150,000
 26 Purchase merchandise for cash, P150,000.
 27 Paid Cebu Enterprises on the Nov. 18 purchase, P96,000. No discount allowed on partial payment.
 28 Golden Dragon withdrew cash from the business for personal use, P75,000
 29 Made refund to cash customers for defective merchandise, P18,750
 30 Sold merchandise on account, P200,000, n/30. Cost of the merchandise sold is P120,000.
 30 Paid the following: Advertising, P10,000; Utilities, P4,000; Rent, P25,000; Salaries, P15,000.

Requirements:

1. Prepare journal entries.
2. Post journal entries to ledgers
3. Construct Trial Balance
4. Prepare Financial Statements
5. Prepare Closing Journal entries
6. Construct Post-Closing Trial Balance

CHART OF ACCOUNTS

| Account Title | Account No. | Account Title | Account No. | Account Title | Account No. |
|-----------------------|-------------|---------------------------|-------------|---------------------|-------------|
| CASH | 110 | ACCOUNTS PAYABLE | 210 | COST OF GOODS SOLD | 510 |
| ACCOUNTS RECEIVABLE | 120 | NOTES PAYABLE | 220 | FREIGHT OUT | 610 |
| MERCHANDISE INVENTORY | 130 | GOLDEN DRAGON, CAPITAL | 300 | ADVERTISING EXPENSE | 620 |
| OFFICE SUPPLIES | 140 | GOLDEN DRAGON, DRAWING | 310 | UTILITIES EXPENSE | 630 |
| EQUIPMENT | 150 | SALES | 410 | RENT EXPENSE | 640 |
| | | SALES RETURNS & ALLOWANCE | 415 | SALARIES EXPENSE | 650 |
| | | SALES DISCOUNT | 420 | INCOME SUMMARY | 660 |

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David Baud

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web mar 22 2023 correct answer c $18xy \cdot 9x$ explanation the given expression involves combining like terms and simplifying first we simplify the expression within the parentheses $4y \cdot 5y \cdot 3 \cdot 9y \cdot 3$ then we distribute the $2x$ to each term inside the parentheses $2x \cdot 9y \cdot 3 \cdot 18xy \cdot 6x$

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web mar 22 2023 the given correct answer is shkencore because matematika is a subject that falls under the category of science it is a scientific discipline that involves the study of numbers quantities and shapes and their relationships and properties

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