

**Chapter 6—Accounting for Merchandising Businesses [Problem Solving]**

1. Based on the information below, journalize the entries for the Seller and the Buyer. Both use a perpetual inventory system.

- (a) Seller sells Buyer on account merchandise costing \$300 for \$500, terms 2/10, net 30, FOB destination. The transportation charge is \$50.
- (b) Buyer returns as defective \$200 worth of the \$500 merchandise received. The seller's cost is \$120.
- (c) Buyer pays within the discount period.

ANS:

(a)

<u>Seller</u>			<u>Buyer</u>	
Accounts Receivable		500	Merchandise Inventory	500
Sales		500	Accounts Payable	500
Cost of Merchandise Sold				
Merchandise Inventory	300		NA	
		300		
Transportation Out	50		NA	
Cash		50		

(b)

Sales Returns & Allow.			Accounts Payable	200
Accounts Receivable	200		Merchandise Inventory	200
		200		
Merchandise Inventory				
Cost of Merchandise Sold	120			
		120		

(c)

Cash	294		Accounts Payable	300
Sales Discounts	6		Merchandise Inventory	6
Accounts Receivable		300	Cash	294

DIF: 3                      OBJ: 02d

# **Accounting For Merchandising Businesses Test Answers**

**NARAYAN CHANGDER**



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**Use with Accounting** ,1984     **A+ Practice Tests Accounting CAT 3** David Page,Chris Doyle,1996     **FINANCIAL ACCOUNTING** NARAYAN CHANGDER,2024-01-08 THE FINANCIAL ACCOUNTING MCQ MULTIPLE CHOICE QUESTIONS SERVES AS A VALUABLE RESOURCE FOR INDIVIDUALS AIMING TO DEEPEN THEIR UNDERSTANDING OF VARIOUS COMPETITIVE EXAMS CLASS TESTS QUIZ COMPETITIONS AND SIMILAR ASSESSMENTS WITH ITS EXTENSIVE COLLECTION OF MCQS THIS BOOK EMPOWERS YOU TO ASSESS YOUR GRASP OF THE SUBJECT MATTER AND YOUR PROFICIENCY LEVEL BY ENGAGING WITH THESE MULTIPLE CHOICE QUESTIONS YOU CAN IMPROVE YOUR KNOWLEDGE OF THE SUBJECT IDENTIFY AREAS FOR IMPROVEMENT AND LAY A SOLID FOUNDATION DIVE INTO THE FINANCIAL ACCOUNTING MCQ TO EXPAND YOUR FINANCIAL ACCOUNTING KNOWLEDGE AND EXCEL IN QUIZ COMPETITIONS ACADEMIC STUDIES OR PROFESSIONAL ENDEAVORS THE ANSWERS TO THE QUESTIONS ARE PROVIDED AT THE END OF EACH PAGE MAKING IT EASY FOR PARTICIPANTS TO VERIFY THEIR ANSWERS AND PREPARE EFFECTIVELY     **College Accounting with Peachtree for Microsoft Windows Release 5.0: Chapters 1-15** Judith M. Peters,Robert M. Peters,1998-01-02     **Wiley CPAexcel Exam Review 2015 Study Guide (January)** O. Ray Whittington,2015-01-29 I wanted to say I bought just the four books by Wiley for each CPA section and took all 4 parts of the exam in May 2009 I studied for about half a year and I PASSED ALL 4 PARTS ON THE FIRST TRY 95% REG 88% FAR 82% AUD 81% BEC I am very excited and happy that these books alone helped me pass Gabriela Adriana Mandiuc Boerne Texas All the information you need to master the computerized CPA exam The most effective system available to prepare for the CPA exam proven for nearly forty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in Auditing and Attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 280 simulations Complete sample exam in Auditing and Attestation Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPAexcel Exam Review Study Guide 2015 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work  
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**Intermediate Accounting IFRS** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensive covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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Accounting For Merchandising Businesses Test Answers: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Accounting For Merchandising Businesses Test Answers : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papan, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is an exceptional and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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