(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
ъ.		1.2	Accounts payable		18,530	12:00 to 10:00 to 10
			Inventory			18,530
c.		1.5	Accounts payable	+ + +		
			(\$185,800 - \$18,530)		167,270	
			Inventory (\$167,270 × .02)			3,345
			Cash (\$167,270 × .98)			163,925

Reg. 2

Cost of Inventory: \$163,925

	Inve	ntory	200000000000000000000000000000000000000
Jul 8	185,800	Jul 12 15	18,530 3,345
Bal	163,925	8	

1

(5-10 min.) S 5-4

(Req. 1)

		Journal			
DATE		ACCOUNTS AND EXPLANATIONS	POST. REF.	DEBIT	CREDIT
	1	BUBBA'S ENTRIES			
Jul	1	Inventory		61,000	0.000.000.000
		Accounts payable	- 23		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

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Problems & Solutions in Advanced Accountancy Volume II, 7th Edition Maheshwari S.N. & Maheshwari S.K., 2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On **CCNP Security VPN 642-648 Quick Reference** Cristian Matei, 2012-04-26 As a final exam preparation tool the CCNP Security VPN 642 648 Quick Reference provides a concise review of all objectives on the new CCNP Security VPN exam 642 648 This eBook provides you with detailed graphical based information highlighting only the key topics in cram style format With this document as your guide you will review topics on deploying Cisco ASA based VPN solutions This fact filled Quick Reference allows you to get all important information at a glance helping you to focus your study on areas of weakness and to enhance memory retention of essential exam concepts **Advanced Accounting Debra C. Jeter, Paul K.** Chaney, 2022-12-08 In the newly revised eighth edition of Advanced Accounting a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United States and international principles drawing reader attention to enduring differences between the two frameworks The authors draw on their extensive experience with US and international accounting to connect advanced accounting methods to practical applications with challenging exercises that feature the financial statements of real world companies With a consistent focus on clarity and accessibility the authors highlight current business news stories and their relevance to core concepts Ideal for accounting majors seeking an insightful and robust exploration of complex accounting methods Advanced Accounting also includes The latest changes by the Financial Accounting Standards Board and the Governmental Accounting Standards Board Discussions of the tax consequences of a variety of business combinations New end of chapter materials with additional problems exercises and questions New In the News boxes with updated stories Updated tutorial videos and international comparisons Revised test bank questions **Construction Contractors: Advanced Issues** Dale Ruther, 2018-04-24 The construction industry comes with many advanced accounting issues audit procedures and tax issues which makes construction contractor engagements inherently higher risk than other engagements As a result practitioners and financial professionals should be prepared to address difficult issues such as look back calculations measuring progress of contracts overhead allocations and internal controls for construction contractors In this book some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent in construction contractor engagements are discussed This book shows how to Apply complex accounting and financial reporting standards to construction contractors Evaluate and rework audit processes to avoid common deficiencies in construction engagements Identify tax compliance issues unique to the construction industry

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