

Theme:

# ACT201

Date: 27 / 11 / 2019

☐ Sat ☐ Sun ☐ Mon ☒ Tue ☐ Wed ☐ Thu ☐ Fri

P5-2A

April 2, Inventory Dr. 6900

Accounts Payable Cr. 6900

[Dakota Supply Co.]

4. Accounts Receivable Dr. 5500

Sales Revenue Cr. 5500

⑪ Cost of Goods sold Dr. 4100

Inventory Cr. 4100

5 Transportation OUT Dr. 240

Cash Cr. 240

6 Accounts Payable Dr. 500

[Dakota Company]

Inventory Cr. 500

11. Accounts Payable Dr. 6400

[Dakota Company]

Cash Cr. 6336

Inventory Cr. 64

13. Cash Dr. 5445

Sales Discount @ Dr. 55

Accounts Receivable Cr. 5500

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14. Inventory Dr. 3200

Cash Cr. 3200

16. Cash Dr. 500

Inventory Cr. 500

18. Inventory Dr. 4500

~~Esky~~ Accounts Payable Cr. 4500  
[Eskywalker Distributors]

~~20. Not to be recorded~~

20. Cash Dr. 100

Transportation IN Cr. 100  
Inventory

23 ① Cash Dr. 6400

Sales Revenue Cr. 6400

① Cost of Goods sold Dr. 5120

Inventory Cr. 5120

26. Inventory Dr. 2300

Cash Cr. 2300

27. Accounts Payable Dr. 4500

[Eskywalker Distributors]

Cash Cr. 4410

Inventory Cr. 90

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29.

① Sales Return & Allowance Dr 90  
Cash Cr 90

② Inventory Dr 30  
Cost of goods sold Cr 30

30. ① Accounts Receivable Dr 3700  
Sales Revenue Cr 3700

② Cost of Goods Sold Dr 2800  
Inventory Cr 2800

→

	\$
Sales Revenue	15,600
(-) Sales Discount	55
(-) Sales Return & Allowance	90
<hr/> Net Sales	15,455
(-) Cost of Goods sold	11990
	<del>12050</del>
<hr/> Gross Profit	<u>\$ 3465</u>

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P5-7A

Apr. 4.     Purchase                     Dr     740  
                 Accounts Payable       Cr.                 740  
                 [Denton Co.]

6.     Transportation In             Dr     60  
                 Cash                                     Cr.                 60

8.     Accounts Receivable         Dr.     900  
         Sales Revenue                             Cr.                 900

10.     Accounts Payable                     Dr.     40  
                 [Denton Co.]  
         Purchase Return & Allowance       Cr.                 40

11.     Purchase                     Dr     300  
                 Cash                                     Cr.                 300

13.     Accounts Payable             Dr.     700  
                 Cash                                     Cr.                 679  
                 Purchase Discount                     Cr.                 21

14.     Purchase                     Dr.     600  
                 Accounts Payable                     Cr.                 600  
                 [Venus' sportswear]

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15. Cash Dr. 50  
Purchase Return & Allowance Cr. 50

17. Transportation In Dr. 30  
Cash Cr. 30

### Cost of Goods Sold

Beginning Inventory

(+) Purchase

(+) Transportation In

(-) Purchase Return & Allowance

(-) Ending Inventory

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Cost of Goods Sold



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Sales Revenue

(-) Sales Discount

(-) Sales Return & Allowance

Net Sales

(-) Cost of goods sold

Gross Profit

Assignment - CG, PS-2B, PS-7B

↳ Journal

↳ Gross Profit