

**Solution:**

JOURNAL ENTRIES (in thousands of CHF)			
Name: Schubert Company			
Date	Particulars	Debit	Credit
Aug 2	Purchases To Accounts Payable	350	350
Aug 3	Freight In Expenses To Cash	15	15
Aug 7	Accounts Payable To Purchase Returns & Allowances	32	32
Aug 11	Accounts Payable To Cash To Cash Discount on Purchases	318.00	311.64 6.36