

Financial Accounting Tools for Business Decision Making 10th Edition Kimm Weygandt Mitchell Solution Manual

Chapter Five

Challenge Exercise 1

LO: 2

Information related to Pagnucci Co. is presented below.

1. On April 5, purchased merchandise from Mockingbird Company for \$20,000 terms 2/10, net/30, FOB shipping point.
2. On April 6 paid freight costs of \$500 on merchandise purchased from Mockingbird.
3. On April 7, purchased equipment on account for \$29,000.
4. On April 8, returned damaged merchandise to Mockingbird Company and was granted a \$3,000 credit for returned merchandise.
5. On April 15 paid the amount due to Mockingbird Company in full.

Instructions:

- (a) Prepare the journal entries to record these transactions on the books of Pagnucci Co. under a perpetual inventory system.
- (b) On April 20, Pagnucci sold 60% of the goods purchased from Mockingbird. What amount would they record as cost of goods sold?
- (c) How would the April 6 entry be different if the \$500 was paid to ship goods to a customer (rather than for shipping costs for goods purchased)?
- (d) Assume that Pagnucci Co. paid the balance due to Mockingbird Company on May 4 instead of April 15. Prepare the journal entry to record this payment.

Challenge Exercise 1 – Solution

a)	(1)	April	5	Inventory.....	20,000	
				Accounts Payable.....		20,000
	(2)	April	6	Inventory.....	500	
				Cash.....		500
	(3)	April	7	Equipment.....	29,000	
				Accounts Payable.....		29,000
	(4)	April	8	Accounts Payable.....	3,000	
				Inventory.....		3,000
	(5)	April	15	Accounts Payable.....	17,000	
				(\$20,000 - \$3,000)		
				Inventory.....		340
				[(\$20,000 - \$3,000) x 2%]		
				Cash (\$17,000 - \$340).....		16,660

Weygandt Financial Solution Manual Tenth Edition

Jerry J. Weygandt



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Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001

(WCS)Financial Accounting 4th Edition with Principles 6th Edition Chapter 13 for CCSF Casebound Jerry J.

Weygandt, 2004 Financial Accounting, 10th edition : Weygandt, Kimmel, Kieso for University of Wisconsin WileyPLUS Card Set Jerry J. Weygandt, 2017-08-23 **Accounting Principles, Peachtree Complete Accounting Workbook** Jerry J.

Weygandt, Mel Coe, Donald E. Kieso, Paul D. Kimmel, 2010-05-04 Weygandt Accounting Principles starts with what students know In the new Ninth Edition students clearly see the relevance of accounting in their everyday lives and are therefore motivated to do the work assigned Weygandt Accounting Principles introduces challenging accounting concepts with

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increasing pace of global conformance towards the adoption of International Financial Reporting Standards IFRS highlights the need for accounting students as well as accounting practitioners to be conversant with IFRS Teaching IFRS offers expert descriptions of and insights into the IFRS convergence process from a teaching and learning perspective Hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world The contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of IFRS and their adoption Drawing upon the experiences of those who have sought to introduce IFRS related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with IFRS and catalogues extensive listings of IFRS related teaching resources to support those courses This book was originally published as a special issue of Accounting Education An international journal **Intermediate Accounting, Study Guide** Donald E. Kieso, Jerry J.

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