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.

- 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.
- On April 7, purchased equipment on account for \$29,000.
- 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	20,000
	(2)	April	6	Inventory	500	500
	(3)	April	7	Equipment	29,000	29,000
	(4)	April	8	Accounts Payable	3,000	3,000
	(5)	April	15	Accounts Payable(\$20,000 - \$3,000)	17,000	
				Inventory		340
				Cash (\$17,000 - \$340)		16,660

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web little house on the prairie top rated wed sep 10 1975 s2 e1 the richest man in walnut grove mr ingalls and his employer mr hansen are anticipating a large income from a big job they have done the ingalls plan to pay their bill at the mercantile store and more

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