

## Comprehensive Problem 2

✓ **8. Net income:**  
\$710,760



Ocean Atlantic Co. is a merchandising business. The account balances for Ocean Atlantic Co. as of July 1, 2012 (unless otherwise indicated), are as follows:

110	Cash	\$ 62,600
112	Accounts Receivable	152,900
115	Merchandise Inventory	602,400
116	Prepaid Insurance	16,800
117	Store Supplies	11,400
123	Store Equipment	460,500
124	Accumulated Depreciation—Store Equipment	56,700
210	Accounts Payable	96,600
211	Salaries Payable	—
310	Kevin Gilmore, Capital, August 1, 2011	555,200
311	Kevin Gilmore, Drawing	125,000
312	Income Summary	—
410	Sales	3,221,800
411	Sales Returns and Allowances	92,700
412	Sales Discounts	59,400
510	Cost of Merchandise Sold	1,623,000
520	Sales Salaries Expense	334,800
521	Advertising Expense	81,000
522	Depreciation Expense	—
523	Store Supplies Expense	—
529	Miscellaneous Selling Expense	12,600
530	Office Salaries Expense	182,100
531	Rent Expense	83,700
532	Insurance Expense	—
539	Miscellaneous Administrative Expense	7,800

During July, the last month of the fiscal year, the following transactions were completed:

- July**
1. Paid rent for July, \$4,000.
  3. Purchased merchandise on account from Lingard Co., terms 2/10, n/30, FOB shipping point, \$25,000.
  4. Paid freight on purchase of July 3, \$1,000.
  6. Sold merchandise on account to Holt Co., terms 2/10, n/30, FOB shipping point, \$40,000. The cost of the merchandise sold was \$24,000.
  7. Received \$18,000 cash from Platt Co. on account, no discount.
  10. Sold merchandise for cash, \$90,000. The cost of the merchandise sold was \$50,000.
  13. Paid for merchandise purchased on July 3, less discount.
  14. Received merchandise returned on sale of July 6, \$7,000. The cost of the merchandise returned was \$4,500.
  15. Paid advertising expense for last half of July, \$9,000.
  16. Received cash from sale of July 6, less return of July 14 and discount.
  19. Purchased merchandise for cash, \$22,000.
  19. Paid \$23,100 to Carino Co. on account, no discount.

*Record the following transactions on Page 21 of the journal.*

20. Sold merchandise on account to Reedley Co., terms 1/10, n/30, FOB shipping point, \$40,000. The cost of the merchandise sold was \$25,000.
21. For the convenience of the customer, paid freight on sale of July 20, \$1,100.
21. Received \$17,600 cash from Owen Co. on account, no discount.
21. Purchased merchandise on account from Munson Co., terms 1/10, n/30, FOB destination, \$32,000.

# Accounting 24th Edition Comprehensive Problem

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*Intermediate Accounting, Chapters 15-24, Self-Study Problems/Solutions Book* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2003-09-08 Intermediate Accounting is the bestselling book that has powered the careers of countless professionals This new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

Problems in Industrial Accounting Thomas Henry Sanders, 1923 *Instructors Edition*  
Kenneth Anderson, John Kramer, 2000-04 Comprehensive Dissertation Index, 1861-1972: Business and economics Xerox University Microfilms, 1973 *Resources in Education*, 1989-08 *New Serial Titles*, 1994 A union list of serials commencing publication after Dec 31 1949 *Columbia University Bulletin* Columbia University, 1924 **Announcement** Columbia University. Extension Teaching, 1922 *Comprehensive Dissertation Index, 1861-1972* Xerox University Microfilms, 1973 Auditing Problems Jacob Hugh Jackson, 1929 *Research in Education*, 1973 **Evening Courses in Business** Columbia University, 1917 **Quarterly Bulletin** Hackley Public Library, 1919 **The Publishers Weekly**, 1913 Readers' Guide to Periodical Literature, 1925 **Books and Pamphlets, Including Serials and Contributions to Periodicals** Library of Congress. Copyright Office, 1976 **#TaxmannAnalysis | Snippets of Changes made in the Finance Act 2022** Taxmann, 2022-03-28 The Finance Act 2022 has received the assent of the President Shri Ram Nath Kovind on March 30 2022 The Finance Act 2022 has introduced more than 35 changes in the Finance Bill as introduced on February 01 2022 New amendments have been made and some proposed amendments have been removed or modified A snippet of all the changes made in the Finance Act 2022 viz a viz the Finance Bill 2022 is presented in this write up Drafted by Taxmann's Editorial Board Comprehensive Dissertation Index, 1861-1972: Education Xerox University Microfilms, 1973 The United States Catalog Mary Burnham, Carol Hurd, 1928 Accountants' Index American Institute of Certified Public Accountants, 1928

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