

Journalizing Transactions

Chapter 3

(a)		GENERAL JOURNAL			J1	
Date	Account Titles and Explanation	Ref.	Debit		Credit	
Apr. 1	Merchandise Inventory	126	1,000			
	Accounts Payable	201			1,000	
7	Merchandise Inventory	126	80			
	Cash	100			80	
8	Accounts Payable	201	100			
	Merchandise Inventory	126			100	
10	Accounts Receivable	112	1,100			
	Sales	401			1,100	
	Cost of Goods Sold	505	700			
	Merchandise Inventory	126			700	
12	Merchandise Inventory	126	600			
	Accounts Payable	201			600	
14	Accounts Payable (\$1,000 - \$100)	201	1,500			
	Merchandise Inventory (\$1,500 × 10%)	126			150	
	Cash	100			1,470	
17	Accounts Payable	201	60			
	Merchandise Inventory	126			60	
20	Accounts Receivable	112	700			
	Sales	401			700	
	Cost of Goods Sold	505	400			
	Merchandise Inventory	126			400	
21	Accounts Payable (\$600 - \$60)	201	600			
	Merchandise Inventory (\$600 × 10%)	126			60	
	Cash	100			540	

Chapter 2 Accounting For Business Transactions

Journalizing

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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Accounting Principles, SG | Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-09-21 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives. *Financial Accounting, Study Guide* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives. Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material. Accounting issues are also placed within the context of marketing, management, IT, and finance. The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises. The chapters also incorporate the All About You (AAY) feature as well as the Accounting Across the Organization (AAO) boxes that highlight the impact of accounting concepts. With these features, corporate managers will learn the concepts and understand how to effectively apply them. Financial Accounting Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-01-17 Thoroughly updated in 2017, 11e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions. Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective. Combines solid coverage of financial accounting for business students regardless of the selected major and provides non-accounting majors a solid foundation for making effective use of accounting information. *The Accounting Cycle* Susan Hermanson, James Don Edwards, Roger Hermanson, 2023-04-04 A current, fully up-to-date primer taken from a leading accounting series that went through eleven editions. Just right for those whose accounting skills are rusty or others who need to understand the basics. **Accounting Principles** Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-02-28 Thoroughly updated in 2017, 10e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions. Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective. Combines solid coverage of financial accounting for business students regardless of the selected major and provides non-accounting majors a solid foundation for making effective use of accounting information. **Accounting Principles, Volume 1** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2021-09-20 Accounting Principles 9th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective. To develop a deeper

understanding of course concepts students work through high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application There are also a variety of hands on activities that help students learn how to solve business problems including running cases with real world application Analytics in Action problems Data Analytics Insight features and Excel templates With Accounting Principles your students will stay on track and be better prepared to connect the classroom to the real world

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