

### **1. Sales on Account**

**Date: March 1**

**Sold a Samsung Refrigerator to Juan Dela Cruz on account for P30,000.**

**Journal Entry:**

**Debit: Accounts Receivable – P30,000**

**Credit: Sales Revenue – P30,000**

### **2. Sales Return**

**Date: March 3**

**Juan Dela Cruz returned a defective electric kettle worth P2,000 from the purchase.**

**Journal Entry:**

**Debit: Sales Returns and Allowances – P2,000**

**Credit: Accounts Receivable – P2,000**

**Remaining receivable: P28,000**

### **3. Sales Discount**

**Date: March 5:**

**The store granted P1,000 discount to Juan Dela Cruz for early payment.**

**Journal Entry:**

**Debit: Sales Discount – P1,000**

**Credit: Accounts Receivable – P1,000**

**Remaining receivable: P27,000**

### **4. Partial Payment**

# Journal Of Accountancy

**Rachel Sandford**



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web yoda bebek fiyatları fiyatları ve özelliklerini karşılaştırmak için kategori marka ayrıştırması ile en uygun yoda bebek fiyatları fiyat avantajını yakala cimri com da senin için 474 adet yoda bebek fiyatları ürünü bulduk yoda bebek fiyatları kategorisinde en favori el aletleri aksesuarları peluş oyuncaklar bebek oto koltuğu puzzle aksesuarları erkek