

CHAPTER 13

NON-FINANCIAL AND CURRENT LIABILITIES

BRIEF EXERCISE 13.2

07/01 Purchases.....60,000
 Accounts Payable.....60,000
To record purchase on account

Freight in.....1,200
 Cash.....1,200
To record freight on purchase

07/03 Accounts Payable.....6,000
 Purchase Returns and Allowances.....6,000

07/10 Accounts Payable.....54,000
 Cash (\$54,000 X 98%).....52,920
 Purchase Discounts.....1,080

LO 3-BT, AP Difficulty: 5 Time: 5 min. AACSB: None CPA: cpa-8001-CM: Reporting

BRIEF EXERCISE 13.4

11/01/20 Cash.....40,000

Financial Accounting 2 Chapter 13 Problem Solutions

Ensheng Dong



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