

# 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.

1. 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.
3. On April 7, purchased equipment on account for \$29,000.
4. 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 |        |
|    |     |       |    | Accounts Payable.....        |        | 20,000 |
|    | (2) | April | 6  | Inventory.....               | 500    |        |
|    |     |       |    | Cash.....                    |        | 500    |
|    | (3) | April | 7  | Equipment.....               | 29,000 |        |
|    |     |       |    | Accounts Payable.....        |        | 29,000 |
|    | (4) | April | 8  | Accounts Payable.....        | 3,000  |        |
|    |     |       |    | Inventory.....               |        | 3,000  |
|    | (5) | April | 15 | Accounts Payable.....        | 17,000 |        |
|    |     |       |    | (\$20,000 - \$3,000)         |        |        |
|    |     |       |    | Inventory.....               |        | 340    |
|    |     |       |    | [(\$20,000 - \$3,000) x 2%]  |        |        |
|    |     |       |    | Cash (\$17,000 - \$340)..... |        | 16,660 |

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**Arthur James Wells**



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**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001

**(WCS)Financial Accounting 4th Edition with Principles 6th Edition Chapter 13 for CCSF Casebound** Jerry J.

Weygandt, 2004 The British National Bibliography Arthur James Wells, 2009 Problem Solving Survival Guide t/a Financial Accounting Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback **Volume 1 of Inter. Acct, 10th Edition with Update Chapter** Donald E. Kieso, Jerry J.

Weygandt, Terry D. Warfield, 2002-02-11 **Accounting Principles, Peachtree Complete Accounting Workbook** Jerry J. Weygandt, Mel Coe, Donald E. Kieso, Paul D. Kimmel, 2010-05-04 Weygandt Accounting Principles starts with what students know In the new Ninth Edition students clearly see the relevance of accounting in their everyday lives and are therefore motivated to do the work assigned Weygandt Accounting Principles introduces challenging accounting concepts with examples that are familiar to the student This connection to their everyday lives helps build student motivation a key driver of student time spent on assignments and ultimately their mastery of the concept **Solutions Manual to Accompany**

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accounting students faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition      **Accounting Principles** Jerry J. Weygandt,Paul D.

Kimmel,Donald E. Kieso,2018-06-06 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework      **Accounting**

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McConomy,Jerry J. Weygandt,Terry D. Warfield,Donald E. Kieso,Laura D. Wiley,2025-02-10 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry      *Financial Accounting* Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2021-12-02 Financial

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