

May 6: Sold merchandise on account to Korman Co., terms 2/10, n/30, FOB shipping point, \$68,500. The cost of the merchandise sold was \$41,000.

Description	Post. Ref.	Debit	Credit
Accounts Receivable-Korman Co. ✓		67,13 ✓	
Sales ✓			67,13 ✓
Cost of Merchandise Sold ✓		41,00 ✓	
Merchandise Inventory ✓			41,00 ✓

May 7: Received \$22,300 cash from Halstad Co. on account.

Description	Post. Ref.	Debit	Credit
Cash ✓		22,30 ✓	
Accounts Receivable-Halstad Co. ✓			22,30 ✓

May 10: Sold merchandise for cash, \$54,000. The cost of the merchandise sold was \$32,000.

Description	Post. Ref.	Debit	Credit
Cash ✓		54,00 ✓	
Sales ✓			54,00 ✓
Cost of Merchandise Sold ✓		32,00 ✓	
Merchandise Inventory ✓			32,00 ✓

May 13: Paid for merchandise purchased on May 3.

Description	Post. Ref.	Debit	Credit
Accounts Payable-Hartin Co. ✓		35,28 ✓	
Cash ✓			35,28 ✓

Accounting 201 Comprehensive Problem 2 Answers

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Accounting 201 Comprehensive Problem 2 Answers:

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