P5-2A Latona Hardware Store completed the following merchandising transactions in the month of May. At the beginning of May, the ledger of Latona showed Cash of \$5,000 and Common Stock of \$5,000.

- May 1 Purchased merchandise on account from Gray's Wholesale Supply \$4,200, terms 2/10, n/30.
 - 2 Sold merchandise on account \$2,100, terms 1/10, n/30. The cost of the merchandise sold was \$1,300.
 - 5 Received credit from Gray's Wholesale Supply for merchandise returned \$300.
 - 9 Received collections in full, less discounts, from customers billed on sales of \$2,100 on May 2.
 - 10 Paid Gray's Wholesale Supply in full, less discount.
 - 11 Purchased supplies for cash \$400.
 - 12 Purchased merchandise for cash \$1,400.
 - 15 Received refund for poor quality merchandise from supplier on cash purchase \$150.
 - 17 Purchased merchandise from Amland Distributors \$1,300, FOB shipping point, terms 2/10, n/30.
 - 19 Paid freight on May 17 purchase \$130.
 - 24 Sold merchandise for cash \$3,200. The merchandise sold had a cost of \$2,000.
 - 25 Purchased merchandise from Horvath, Inc. \$620, FOB destination, terms 2/10, n/30.
 - 27 Paid Amland Distributors in full, less discount.
 - 29 Made refunds to cash customers for defective merchandise \$70. The returned merchandise had a fair value of \$30.
 - 31 Sold merchandise on account \$1,000 terms n/30. The cost of the merchandise sold was \$560.

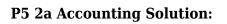
Latona Hardware's chart of accounts includes the following: No. 101 Cash, No. 112 Accounts Receivable, No. 120 Inventory, No. 126 Supplies, No. 201 Accounts Payable, No. 311 Common Stock, No. 401 Sales Revenue, No. 412 Sales Returns and Allowances, No. 414 Sales Discounts, and No. 505 Cost of Goods Sold.

Instructions

- (a) Journalize the transactions using a perpetual inventory system.
- (b) Enter the beginning cash and common stock balances and post the transactions. (Use J1 for the journal reference.)
- (c) Prepare an income statement through gross profit for the month of May 2015.

P5 2a Accounting Solution

S Ben Porath



The Top Books of the Year P5 2a Accounting Solution The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have charmed audiences this year. The Must-Read: Colleen Hoovers "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic: Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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