

Exercise 5-9 Preparing adjusting and closing entries for a merchandiser LO P3

The following list includes selected permanent accounts and all of the temporary accounts from the December 31, 2013, unadjusted trial balance of Emiko Co., a business owned by Kumi Emiko. Emiko Co. uses a perpetual inventory system.

	Debit	Credit
Merchandise inventory	\$ 28,800	
Prepaid selling expenses	\$ 5,500	
K.Emiko, Withdrawals	\$ 2,200	
Sales		\$ 518,400
Sales returns and allowances	\$ 19,699	
Sales discounts	\$ 5,516	
Cost of goods sold	\$ 255,053	
Sales salaries expense	\$ 57,024	
Utilities expense	\$ 16,589	
Selling expenses	\$ 44,582	
Administrative expenses	\$ 114,566	

Additional Information

Accrued sales salaries amount to \$1,700. Prepaid selling expenses of \$2,200 have expired. A physical count of year-end merchandise inventory shows \$28,253 of goods still available.

(a) Use the above account balances along with the additional information, prepare the adjusting entries.

Date	General Journal	Debit	Credit
Dec 31	Sales salaries expense	1,700	
	Salaries payable		1,700
Dec 31	Selling expenses	2,200	
	Prepaid selling expenses		2,200
Dec 31	Cost of goods sold	547	
	Merchandise inventory		547

(b) Use the above account balances along with the additional information, prepare the closing entries.

Date	General Journal	Debit	Credit
Dec 31	Sales	518,400	
	Income summary		518,400
Dec 31	Income summary	517,476	
	Sales returns and allowances		19,699
	Sales discounts		5,516
	Cost of goods sold		255,600

Aplia Accounting Chapter 5 Reinforcement Answers

RJ Alexander



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The Top Books of the Year Aplia Accounting Chapter 5 Reinforcement Answers The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has gripped 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 spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Aplia Accounting Chapter 5 Reinforcement Answers : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins 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 compelling stories waiting to be discovered. The novel begins with Richard Papan, 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 brilliant and thrilling 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.

<https://stats.tinkerine.com/data/book-search/HomePages/A%20More%20Excellent%20Way%20Be%20In%20Health.pdf>

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