

PERPETUAL INVENTORY SYSTEM SAMPLE PROBLEM

On December 2017, Dereck Sanchez a budding entrepreneur registered his business in the Department of Trade and Industry (DTI) as a sole proprietor-merchandising nature/form of business under the business name Sanchez General Merchandising.

Dereck opted to use a Perpetual Inventory System.

The following transactions occurred during the month:

- 1 Dereck put in 590,000 cash in the business.
- 2 Hired an office assistant with monthly salary of 18,000.
- 2 Purchased computer equipment on account for 30,000 from Xcel Computers, Inc.
- 3 Bought fire insurance with 1-year coverage, 12,000.
- 3 Bought merchandise from TY Traders 205,000 2/10, n/30, FOB Destination.
- 4 Paid freight for the Dec 3 transactions, 1,800.
- 5 Sold merchandise for cash, 88,000, costing 50,000.
- 5 Bought office supplies on account, 3,500 from MCS Marketing.
- 6 Paid in full Xcel Computers, Inc. accounts.
- 8 Received credit from TY Traders for wrongly delivered merchandise, 1,100.
- 9 Refunded customers for merchandise sold for 900 costing 500 due to minor defects.
- 11 Sold merchandise to customers, 108,000, 2/10, n/30, FOB Shipping Point, costing 61,400.
- 12 Paid freight for Dec 11 transactions, 900.
- 12 Availled 50,000 SME Loan from RCBC by signing a 180-day note.
- 13 Paid TY Traders account in full.
- 15 Credit customers account, 11,330 for inventory returns costing, 6,400.
- 15 Paid assistant's salary 9,000
- 17 Bought merchandise from AC Merchandisers amounting to 79,000 2/10, n/30.
- 20 Received payment from customers.
- 24 Paid account for supplies purchased.
- 25 Sanchez take out cash from the business, 12,000.
- 26 Sold merchandise for cash, 99,000 costing 56,500.
- 27 Paid telephone bill, 5,700.
- 29 Made repairs to office electrical wirings and connections, 990.
- 30 Paid assistant's salary.
- 30 Paid the following expenses : Advertising 3,800, Utilities 2,900, and Rental 15,000.
- 30 Physical count at the end of the year indicates that Ending Inventory amounted to 55,000.

Keeping Sample Problem

Harold Baron, Solomon C. Steinfeld



Keeping Sample Problem:

The Engineering of Foundations, Slopes and Retaining Structures Rodrigo Salgado, 2022-06-01 The Engineering of Foundations Slopes and Retaining Structures rigorously covers the construction analysis and design of shallow and deep foundations as well as retaining structures and slopes It includes complete coverage of soil mechanics and site investigations This new edition is a well designed balance of theory and practice emphasizing conceptual understanding and design applications It contains illustrations applications and hands on examples that continue across chapters Soil mechanics is examined with full explanation of drained versus undrained loading friction and dilatancy as sources of shear strength phase transformation development of peak effective stress ratios and critical state and residual shear strength The design and execution of site investigations is evaluated with complete discussion of the CPT and SPT Additional topics include the construction settlement and bearing capacity of shallow foundations as well as the installation ultimate resistance and settlement of deep foundations Both traditional knowledge and methods and approaches based on recent progress are available Analysis and design of retaining structures and slopes such as the use of slope stability software stability calculations is included The book is ideal for advanced undergraduate students graduate students and practicing engineers and researchers

Farm and School Problems for High Schools and Normals Henry Louis Goll, 1915 **Report of Analyses of Samples of Commercial Fertilizers Collected by the Commissioner of Agriculture During 1917** Fred Carlton Stewart, James Duncan Brew, Joseph Worcester Wellington, Mancel Thornton Munn, 1917 Recent Progress in Solving Some Farm Problems of Illinois University of Illinois at Urbana-Champaign. Agricultural Experiment Station, 1923

The American Printer, 1926 Clerical Record Keeping, by Harold Baron and Solomon C. Steinfeld Harold Baron, Solomon C. Steinfeld, 1959 **Encyclopedia of Chromatography 2004 Update Supplement** Jack

Cazes, 2004-08-11 In step with novel technologies and methodologies that have reshaped chromatography in recent years this supplement reviews developments in HPLC TLC SFC CCC and other areas presenting 50 authoritative entries filled with practical information vital to applications from biotechnology to environmental science to clinical pathology **Keeping**

Financial Records for Business, Chapters 1-9 - Working Papers Robert A. Schultheis, Burton S. Kaliski, Daniel Passalacqua, 1994-05-28 Equip students with a broad knowledge of business operations and the basic skills they will need to keep better financial records in sales or support occupations In addition to student answer forms the working papers include additional practice problems There are three sets of working papers *Introductory Physics with Aviation Applications* W.

Brian Lane, Paul R. Simony, 2012-02-18 This introductory physics textbook guides the student through various topics in physics with special applications to aviation including units problem solving vectors forces motion aerodynamics flight dynamics electronics and thermodynamics The approach is algebra based and includes a review of trigonometry making the text accessible to students at various levels of mathematical preparation Each chapter features helpful Sample Problems and

concludes with thought provoking problems for homework or practice Students of aviation will find this text a helpful resource in learning about the physics that makes their remarkable line of work possible and seasoned aviators will find it a useful resource

Problems in Marketing Melvin Thomas Copeland,1923 *The Milk Dealer* ,1921 **Import Purchasing, Principles and Problems** George Byron Roorbach,1927 **American Cabinetmaker and Upholsterer** ,1929 Technical Bulletin Urban Land Institute,1964 *American Printer and Bookmaker* ,1926 **Saunders**

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