

**Appendix 2—Ex. 6–36**

|               |                                              |               |               |
|---------------|----------------------------------------------|---------------|---------------|
| <b>Feb. 2</b> | <b>Purchases.....</b>                        | <b>17,500</b> |               |
|               | <b>Accounts Payable.....</b>                 |               | <b>17,500</b> |
| <b>5</b>      | <b>Freight In .....</b>                      | <b>300</b>    |               |
|               | <b>Cash.....</b>                             |               | <b>300</b>    |
| <b>6</b>      | <b>Accounts Payable .....</b>                | <b>2,000</b>  |               |
|               | <b>Purchases Returns and Allowances.....</b> |               | <b>2,000</b>  |
| <b>13</b>     | <b>Accounts Receivable.....</b>              | <b>9,000</b>  |               |
|               | <b>Sales.....</b>                            |               | <b>9,000</b>  |
| <b>15</b>     | <b>Delivery Expense .....</b>                | <b>100</b>    |               |
|               | <b>Cash.....</b>                             |               | <b>100</b>    |
| <b>17</b>     | <b>Accounts Payable .....</b>                | <b>15,500</b> |               |
|               | <b>Purchases Discounts .....</b>             |               | <b>310</b>    |
|               | <b>Cash.....</b>                             |               | <b>15,190</b> |
| <b>23</b>     | <b>Cash.....</b>                             | <b>8,820</b>  |               |
|               | <b>Sales Discounts .....</b>                 | <b>180</b>    |               |
|               | <b>Accounts Receivable .....</b>             |               | <b>9,000</b>  |

**Appendix 2—Ex. 6–37**

|               |                                      |               |               |
|---------------|--------------------------------------|---------------|---------------|
| <b>Feb. 2</b> | <b>Merchandise Inventory.....</b>    | <b>17,500</b> |               |
|               | <b>Accounts Payable.....</b>         |               | <b>17,500</b> |
| <b>5</b>      | <b>Merchandise Inventory.....</b>    | <b>300</b>    |               |
|               | <b>Cash.....</b>                     |               | <b>300</b>    |
| <b>6</b>      | <b>Accounts Payable .....</b>        | <b>2,000</b>  |               |
|               | <b>Merchandise Inventory .....</b>   |               | <b>2,000</b>  |
| <b>13</b>     | <b>Accounts Receivable.....</b>      | <b>9,000</b>  |               |
|               | <b>Sales.....</b>                    |               | <b>9,000</b>  |
| <b>13</b>     | <b>Cost of Merchandise Sold.....</b> | <b>6,600</b>  |               |
|               | <b>Merchandise Inventory .....</b>   |               | <b>6,600</b>  |
| <b>15</b>     | <b>Delivery Expense .....</b>        | <b>100</b>    |               |
|               | <b>Cash.....</b>                     |               | <b>100</b>    |
| <b>17</b>     | <b>Accounts Payable .....</b>        | <b>15,500</b> |               |
|               | <b>Merchandise Inventory .....</b>   |               | <b>310</b>    |
|               | <b>Cash.....</b>                     |               | <b>15,190</b> |
| <b>23</b>     | <b>Cash.....</b>                     | <b>8,820</b>  |               |
|               | <b>Sales Discounts .....</b>         | <b>180</b>    |               |
|               | <b>Accounts Receivable .....</b>     |               | <b>9,000</b>  |