

Name:

**B-05.05**

Date:

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1

GENERAL JOURNAL				Page
Date	Accounts	Debit	Credit	
purchase	Purchases	1,000		
	Freight-in	100		
	Accounts Payable		1,100	
	<i>F.O.B. Shipping point/freight prepaid</i>			
pay	Accounts Payable	1,100		
	Purchases Discounts		20	
	Cash		1,080	
	<i>discount taken</i>			

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GENERAL JOURNAL				Page
Date	Accounts	Debit	Credit	
purchase				
	<i>F.O.B. Shipping point/freight prepaid</i>			
pay				
	<i>discount missed</i>			

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GENERAL JOURNAL					Page
Date	Accounts	Debit	Credit		
purchase					
	Accounts Payable				
	<i>F.O.B. Destination/freight prepaid</i>				
pay					
	<i>discount taken</i>				

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GENERAL JOURNAL					Page
Date	Accounts	Debit	Credit		
purchase					
	<i>F.O.B. Destination/freight prepaid</i>				
pay					
	<i>discount missed</i>				

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GENERAL JOURNAL					Page
Date	Accounts	Debit	Credit		
purchase					
	<i>F.O.B. Shipping point/freight collect</i>				
pay					
	<i>discount taken</i>				

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GENERAL JOURNAL					Page
Date	Accounts	Debit	Credit		
purchase					
	<i>F.O.B. Shipping point/freight collect</i>				
pay					
	<i>discount missed</i>				