

(a)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
5-May				
	<i>Purchased merchandise on account, terms 1/10,n/30</i>			
7-May				
	<i>Returned the Fall Color collection</i>			
10-May				
	<i>Paid invoice, discount taken</i>			
20-May				
	<i>Paid invoice, discount missed</i>			

(b)

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