

(1)

GENERAL JOURNAL				
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	
	Purchase Discounts			20
	Cash			1,080
	<i>discount taken</i>			

(2)

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

(3)

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

(4)

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

(5)

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

(6)

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