



ศูนย์หนังสืออุษา
Chulabook.com
0-2255-4433

การบัญชีขั้นต้น

ฉบับอ่านเข้าใจง่าย



พร้อมไฟล์เสียง MP3
ประกอบการอ่านหนังสือ



อำนาจ รัตนสุวรรณ
อรรถพล ตริตานนท์

www.ThailandAccount.com

Chapter 6 (2)

Comparison of Entries (Periodic with Perpetual)



เรียนผู้ใช้สื่อ PDF ทุกคน

เนื่องจากเป็นไฟล์อ่านอย่างเดียวไม่สามารถแก้ไขได้

หากท่านพบข้อผิดพลาด กรุณาแจ้งให้ทราบด้วยจกขอบคุณยิ่ง โดยส่ง
ไฟล์ที่มีข้อผิดพลาดมาที่ amnajrat@gmail.com ระบุ สไลด์เลขที่
ข้อผิดพลาดคือ เมื่อแก้ไขแล้ว จะส่งไฟล์กลับไปให้ท่านและ
อัปเดตขึ้น website และ blog คณะผู้เขียนยินดีรับข้อเสนอแนะจากท่าน
เยี่ยมชม website และ blog

[ThailandAccount](http://ThailandAccount.com)

[AccThai](http://AccThai.wordpress.com)

[Acc713](http://Acc713.com)

[Amnajrat - Accounting](http://Amnajrat - Accounting.com)

Comparison of Entries (Periodic with Perpetual)



On July 20, purchased merchandise on credit,
terms 2/10, n/30, ฿40,000.

Periodic Inventory System

Perpetual Inventory System

Comparison of Entries (Periodic with Perpetual)



On July 20, purchased merchandise on credit,
terms 2/10, n/30, ฿40,000.

Periodic Inventory System

Dr. Purchases	40,000
Cr. Accounts Payable	40,000

Perpetual Inventory System

Comparison of Entries (Periodic with Perpetual)



On July 20, purchased merchandise on credit,
terms 2/10, n/30, ฿40,000.

Periodic Inventory System

Dr. Purchases	40,000
Cr. Accounts Payable	40,000

Perpetual Inventory System

Dr. Merchandise Inventory	40,000
Cr. Accounts Payable	40,000



On July 21, paid ฿960 cash for freight cost on the merchandise purchased.

Periodic Inventory System

Perpetual Inventory System



On July 21, paid ฿960 cash for freight cost
on the merchandise purchased.

Periodic Inventory System

Perpetual Inventory System

Dr. Freight – In	960
Cr. Cash	960



On July 21, paid ฿960 cash for freight cost on the merchandise purchased.

Periodic Inventory System

Dr. Freight – In	960
Cr. Cash	960

Perpetual Inventory System

Dr. Merchandise Inventory	960
Cr. Cash	960



On July 22, received a ฿8,000 credit note for merchandise returned.

Periodic Inventory System

Perpetual Inventory System



On July 22, received a ฿8,000 credit note for merchandise returned.

Periodic Inventory System

Dr. Accounts Payable	8,000
Cr. Purchases Returns	8,000

Perpetual Inventory System



On July 22, received a ฿8,000 credit note for merchandise returned.

Periodic Inventory System

Dr. Accounts Payable	8,000
Cr. Purchases Returns	8,000

Perpetual Inventory System

Dr. Accounts Payable	8,000
Cr. Merchandise Inventory	8,000



On July 30, paid for the merchandise purchased on July 20.

Periodic Inventory System

Perpetual Inventory System



On July 30, paid for the merchandise purchased on July 20.

Periodic Inventory System

Perpetual Inventory System

On July 20, purchased merchandise on credit, terms 2/10, n/30, ₱40,000.

On July 22, received a ₱8,000 credit note for merchandise returned.



On July 30, paid for the merchandise purchased on July 20.

Periodic Inventory System

Perpetual Inventory System

Balance of Accounts Payable = $40,000 - 8,000 = \text{฿}32,000$

Cash Discount = $32,000 \times 2\% = \text{฿}640$

Pay in Cash = $32,000 - 640 = \text{฿}31,360$

On July 20, purchased merchandise on credit, terms 2/10, n/30, ฿40,000.

On July 22, received a ฿8,000 credit note for merchandise returned.



On July 30, paid for the merchandise purchased on July 20.

Periodic Inventory System

Perpetual Inventory System

Dr. Accounts Payable	32,000
Cr. Purchases Discounts	640
Cash	31,360

Balance of Accounts Payable = $40,000 - 8,000 = \text{฿}32,000$

Cash Discount = $32,000 \times 2\% = \text{฿}640$

Pay in Cash = $32,000 - 640 = \text{฿}31,360$

On July 20, purchased merchandise on credit, terms 2/10, n/30, ฿40,000.

On July 22, received a ฿8,000 credit note for merchandise returned.



On July 30, paid for the merchandise purchased on July 20.

Periodic Inventory System

Dr. Accounts Payable	32,000
Cr. Purchases Discounts	640
Cash	31,360

Perpetual Inventory System

Dr. Accounts Payable	32,000
Cr. Merchandise Inventory	640
Cash	31,360



On August 13, sold merchandise on credit, terms 2/10, n/60, ₪34,000. The cost of merchandise was ₪20,200.

Periodic Inventory System

Perpetual Inventory System



On August 13, sold merchandise on credit, terms 2/10, n/60, ₪34,000. The cost of merchandise was ₪20,200.

Periodic Inventory System

Dr. Accounts Receivable	34,000
Cr. Sales	34,000

Perpetual Inventory System



On August 13, sold merchandise on credit, terms 2/10, n/60, ₪34,000. The cost of merchandise was ₪20,200.

Periodic Inventory System

Dr. Accounts Receivable	34,000
Cr. Sales	34,000

Perpetual Inventory System

Dr. Accounts Receivable	34,000
Cr. Sales	34,000
Dr. Cost of goods sold	20,200
Cr. Merchandise Inventory	20,200



On August 13, sold merchandise on credit, terms 2/10, n/60, ₪34,000. The cost of merchandise was ₪20,200.

Periodic Inventory System

Dr. Accounts Receivable	34,000
Cr. Sales	34,000

No entry

Perpetual Inventory System

Dr. Accounts Receivable	34,000
Cr. Sales	34,000

Dr. Cost of goods sold	20,200
Cr. Merchandise Inventory	20,200



On August 13, paid ฿1,000 cash for freight cost
on the merchandise sold.

Periodic Inventory System

Perpetual Inventory System



On August 13, paid ฿1,000 cash for freight cost on the merchandise sold.

Periodic Inventory System

Dr. Freight – out	1,000
Cr. Cash	1,000

Perpetual Inventory System

Dr. Freight – out	1,000
Cr. Cash	1,000



On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.

The cost of merchandise was ฿3,030.

Periodic Inventory System

Perpetual Inventory System



On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.

The cost of merchandise was ฿3,030.

Periodic Inventory System

Dr. Sales Returns	5,100
Cr. Accounts Receivable	5,100

Perpetual Inventory System

Dr. Sales Returns	5,100
Cr. Accounts Receivable	5,100



On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.

The cost of merchandise was ฿3,030.

Periodic Inventory System

Dr. Sales Returns	5,100
Cr. Accounts Receivable	5,100

No entry

Perpetual Inventory System

Dr. Sales Returns	5,100
Cr. Accounts Receivable	5,100

Dr. Merchandise Inventory	3,030
Cr. Cost of goods sold	3,030



On August 23, received payment for the merchandise sold on August 13, less the return and discount.

Periodic Inventory System

Perpetual Inventory System



On August 23, received payment for the merchandise sold on August 13, less the return and discount.

Periodic Inventory System

Perpetual Inventory System

On August 13, sold merchandise on credit, terms 2/10, n/60, ฿34,000.

On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.



On August 23, received payment for the merchandise sold on August 13, less the return and discount.

Periodic Inventory System

Perpetual Inventory System

Balance of Accounts Receivable = $34,000 - 5,100 = \text{฿}28,900$

Cash Discount = $28,900 \times 2\% = \text{฿}578$

Cash Collection = $28,900 - 578 = \text{฿}28,322$

On August 13, sold merchandise on credit, terms 2/10, n/60, ฿34,000.

On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.



On August 23, received payment for the merchandise sold on August 13, less the return and discount.

Periodic Inventory System

Perpetual Inventory System

Dr. Cash	28,322
Sales Discounts	578
Cr. Accounts Receivable	28,900

Balance of Accounts Receivable = $34,000 - 5,100 = \text{฿}28,900$

Cash Discount = $28,900 \times 2\% = \text{฿}578$

Cash Collection = $28,900 - 578 = \text{฿}28,322$

On August 13, sold merchandise on credit, terms 2/10, n/60, ฿34,000.

On August 15, issued a ฿5,100 credit note for merchandise sold on August 13 and returned.



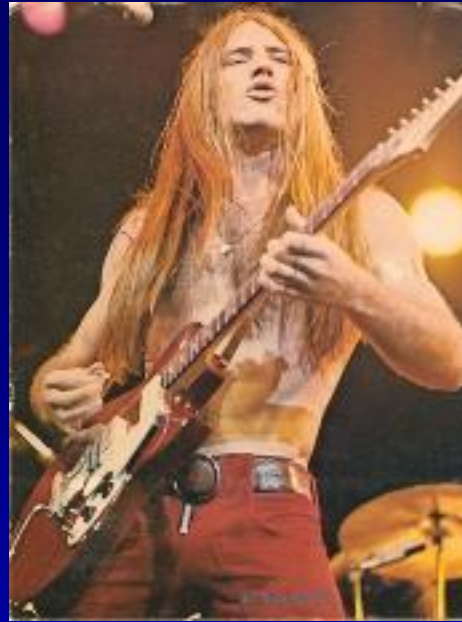
On August 23, received payment for the merchandise sold on August 13, less the return and discount.

Periodic Inventory System

Dr. Cash	28,322
Sales Discounts	578
Cr. Accounts Receivable	28,900

Perpetual Inventory System

Dr. Cash	28,322
Sales Discounts	578
Cr. Accounts Receivable	28,900



End of Chapter 6 (2)

*The numbers in the top-left corner of slide
refer to page numbers of this book (Fundamental Accounting)*