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Date	Account	Debit	Credit
Jan. 5	Accounts Receivable Sales To recognize sale on credit, 2/10, n/30	2,450	2,450
Jan, 5	Cost of Goods Sold Merchandise Inventory To recognize cost of sale	1,000	1,000
Jan. 9	Sales Returns and Allowances Accounts Receivable To recognize customer return	500	500
Jan. 9	Merchandise Inventory Cost of Goods Sold To recognize merchandise return to inventory	130	130
Jan. 14	Cash Sales Discounts Accounts Receivable To recognize payment, less discount and return	1,911 39	1,950

Journal Entry For Inventory Transactions Accounting

Bonnie Biafore

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