

Financial Accounting (AC 221-01)

October 13, 2023

XYZ Company's accounting records show the following at the year-end December 31, 2025.

Freight-In	\$6,200
Purchases	\$162,500
Beginning Inventory	\$18,000
Ending Inventory	\$22,000
Purchase Discounts	\$ 3,400
Purchase Returns and Allowances	\$4,200

Assuming that XYZ Company uses the periodic system, compute (a) cost of goods purchased and (b) cost of goods sold.

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JS Bruner



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