

### Merchandising - Special Journals

The December 31, 2019 post-closing trial balance for Soriano Company follows:

<b>Soriano Company</b>		
<b>Post-closing Trial Balance</b>		
<b>December 31, 2019</b>		
	Dr	Cr
Cash	575,000	
Accounts Receivable	250,000	
Merchandise Inventory	600,000	
Prepaid Advertising	45,000	
Office Supplies	120,000	
Land	800,000	
Building	2,000,000	
Accumulated Depreciation - Building		190,000
Office Equipment	600,000	
Accumulated Depreciation - Office Equipment		220,000
Accounts Payable		375,000
Notes Payable		2,000,000
Soriano, Capital		2,205,000
	<b>4,990,000</b>	<b>4,990,000</b>

Accounts Receivable of P250,000 is related to a sale to Sales on December 30, 2019. All credit sales are 3/10, n/30. The Accounts Payable balance of P375,000 is attributable to a purchase on December 27, 2019 from Rafanan Company. All credit purchases are 5/10, n/30. During the month of January 2020, the following transactions were completed:

January	4	Sold merchandise on credit to Ramirez, P375,000. Invoice Number 451. Terms: FOB Destination.
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# Pkg First Designs Practice Set Key And Inspectr Cd Acctg

**Julia Schneider**



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a four year programme designed by the ethiopian federal ministries of health and education

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a multi center institution based cross sectional study was conducted among 1051 medical graduates selected through cluster sampling method from may july 2022 in medical schools found in amhara region northwest ethiopia data were collected from secondary sources at the ministry of health and medical schools using a structured checklist

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results the objectives rationale as well as the approach and methodology used to develop the curriculum are outlined the processes involved in the implementation and the initial appraisal of the developed curriculum was also discussed

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