

# ACCT 504 Midterm (KELLER)

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## ACCT 504 Midterm (KELLER)

1. TCOs A, B, and C) Which type of corporate information is available to investors?
2. (TCO C) Paying cash dividends is an example of a(n) \_\_\_\_\_.
3. (TCO A) Assets include \_\_\_\_\_.
4. (TCO A) On a classified balance sheet, prepaid expenses are classified as \_\_\_\_\_.
5. (TCO B) For 2012, LBJ Corporation reported net income of \$25,000; net sales \$250,000; and weighted average shares outstanding of 5,000. There were no preferred stock dividends. What was the 2012 earnings per share?
6. (TCO D) Which of the following describes the normal balance and classification of the dividends account?
7. (TCO E) The accrual accounting term used to indicate recording an expense before paying cash for the item is \_\_\_\_\_.
8. (TCOs A and B) A perpetual inventory system would most likely be used by a(n) \_\_\_\_\_.
9. TCOs A and B) LBJ Company recorded the following events involving a recent purchase of merchandise.
  - Received goods for \$75,000, terms 2/10, n/30
  - Returned \$2,500 of the shipment for credit due to damaged goods
  - Paid \$1,200 for freight in
  - Paid the invoice within the discount periodAs a result of these events, the company's merchandise inventory \_\_\_\_\_.
10. (TCO A) In a period of increasing prices, which of the following inventory methods generally results in the highest gross profit?
11. (TCO D) An account is an important accounting record where financial information is stored until needed. Briefly explain (1) the nature of an account, (2) the different types of accounts, and (3) the manner in which an account is increased and decreased, and the normal balance of each type of accounts.
12. (TCOs B and E) The adjusted trial balance of Gertz Company included the following selected accounts.

	Debit	Credit
Sales		\$575,000
Sales returns and allowances	\$ 50,000	
Sales discounts	9,500	
Cost of goods sold	347,000	
Freight-out	2,000	
Advertising expense	15,000	

# Keller Acct 504 Midterm Exam Answer

**Wolfgang Guggemos**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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