

Information for Exam 2: The exam will be weighted approximately as follows:

Chapter 5: 40%

Chapter 6: 25%

Chapter 7: 35%

The exam will consist of 40 equally weighted questions . There will be significantly more calculations than on Exam 1; be sure to bring a basic 4+function calculator with you to the exam; more advanced calculators will not be allowed.

The questions will be multiple choice, matching and true/false questions.

Sample Exam Questions for Chapter 5:

1. A company had sales of \$350,000, and cost of goods sold of \$200,000. Its gross profit equals \$550,000.
A. True
B. False
2. The terms 2/10, n/30 imply that the seller offers the purchaser a 2% cash discount if the amount is paid within 10 days of the invoice date. Otherwise, the full amount is due in 30 days.
A. True
B. False
3. If goods are shipped FOB shipping point, the seller does not record revenue from the sale until the goods arrive at their destination because the transaction is not complete until that point.
A. True
B. False
4. A company purchased \$1,800 of merchandise on December 5. On December 7, it returned \$200 worth of merchandise. On December 8, it paid the balance in full, taking a 2% discount. The amount of the cash paid on December 8 equals:
A. \$ 200.
B. \$1,564.
C. \$1,568.
D. \$1,600.
E. \$1,800.

The following information is for the next 5 questions

Match the following terms A through E with the appropriate definition.

A. Gross profit

B. Periodic inventory system

C. Perpetual inventory system

D. Purchase discount

E. Selling expenses

5. An accounting method that continually updates accounting records for merchandise transactions.
6. An accounting method that updates the accounting records for merchandise transactions only at the end of a period.
7. The expenses of promoting sales, by displaying and advertising merchandise, making sales, and delivering goods to customers.
8. A cash discount taken by a company for paying its account payable within the discount period.
9. Net sales less cost of goods sold.

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Stephen A. Zeff



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dear mr wilson i am writing this letter to inform you about your two days of disciplinary layoff due to your disrespectful
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the life cycle to account for payment of salary expense in cash cheque goes through a couple of steps as shown below step 1 journal entry for salary paid in cash cheque step 2 see more

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