

Wiley Plus Exam 2 Questions and Answers with Complete Solutions 100% Correct | 2024.

t/f: A perpetual inventory system provides better control over inventories than does a periodic inventory system.

true

Which of the following items does not result in an entry to the Inventory account under a perpetual system?

Payment of freight costs for goods shipped to a customer

Marsh, Inc. paid for freight costs on merchandise it shipped to a customer. In what account will Marsh record this cost in a perpetual inventory system?

Freight-out account

defective merchandise returned by a customer does what

The Sales Returns and Allowances account is debited

true when recording the sale of goods for cash in a perpetual inventory system?

Two journal entries are necessary: one to record the receipt of cash and sales revenue, and one to record the cost of goods sold and to reduce inventory.

Gross profit

the difference between net sales and cost of goods sold.

Which of the following is classified in an income statement as a nonoperating activity?

Interest expense

Which of the following is classified in an income statement as a nonoperating activity?

Receiving dividend revenue from an investment

Which of the following would affect the gross profit rate if sales remain constant?

An increase in cost of goods sold

Which factor would not affect the gross profit rate?

An increase in the cost of heating the store

In a perpetual inventory system, which accounts will the seller credit when merchandise is returned by a customer?

Accounts Receivable and Cost of Goods Sold

When is a physical inventory usually taken?

At the end of the company's fiscal year

Which of the following should not be included in the physical inventory of a company?

Goods held on consignment from another company

Which of the following is not a legitimate business reason for taking a physical inventory?

To verify the profitability of individual inventory items

t/f: Under FIFO, cost of goods sold consists of the units with the oldest costs.

true

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**Howard Anton, Irl C. Bivens, Stephen
Davis**



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