## TUTORIAL TEST 5 MERCHANDISING INVENTORY

- When a sale is made with the credit terms of 2/10, net 30, the "10" refers to the period.
  - a. Discount
  - b. Payment
  - c. Delivery
  - d. Receivable
- On June 1, \$800 of goods are sold with credit terms of 1/10, n/30. How much should the seller expect to receive if the buyer pays on June 8?
  - a. \$720
  - b. \$784
  - c. \$792
  - d. \$800
- In a perpetual inventory system, the amount of the discount allowed for paying for merchandise purchased within the discount period is credited to
  - Inventory.
  - b. Purchase Discounts.
  - c. Purchase Allowance.
  - d. Sales Discounts.
- On November 2, 2016, Yakima Company has cash sales of \$7,000 from merchandise having a cost of \$3,900. The entries to record the day's cash sales will include:
  - a. A \$3,900 credit to Cost of Goods Sold.
  - b. A \$7,000 credit to Cash.
  - A \$3,900 credit to Inventory.
  - d. A \$7,000 debit to Accounts Receivable.
- A credit sale of \$4,000 is made on April 25, terms 3/10, n/30, on which a return of \$300 is granted on April 28. What amount is received as payment in full on May 4?
  - a. \$3,589
  - ь. \$3,700
  - c. \$3,880
  - d. \$4,000

# **Merchandising Test With Answers**

SJ Ball

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web the adventures of sherlock holmes released theatrically as sherlock holmes in the united kingdom is a 1939 american mystery adventure film based on sir arthur conan doyle s sherlock holmes detective stories although claiming to be an adaptation of the 1899 play sherlock holmes by william gillette the film bears little resemblance to the play