

### Final Study Guide

1.) During the current year, merchandise is sold for \$31,850,000. The cost of goods sold is \$24,206,000.

A.) What is the amount of the gross profit?

7,644,000

B.) Compute the gross profit percentage (gross profit divided by sales).

31.59%

2.) For the fiscal year, Nike reported sales of \$40,339,000. Its gross profit was \$9,047,000. What was the amount of Nike's cost of goods sold?

31292000

3.) For the fiscal year, sales were \$919,350,000 and the cost of goods sold was \$114,800,000. What was the amount of the gross profit?

804550000

4.) The Wheatland Company purchased merchandise on Account from a supplier for \$30,000, terms 1/10, n/30. What is the amount of cash required for the payment within the discount period?

29,700

5.) Journalize the entries for the following transactions:

A.) Sold merchandise for cash, \$116,300. The cost of goods sold was \$72,000

Cash	116,300	
Sales		116,300
COGs	72,000	
Inventory		72,000

# Gross Profit Study Guide

**Karin Nielsen-Saines**



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