

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

Sabine Zange



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Table of Contents Gross Profit Study Guide

1. Understanding the eBook Gross Profit Study Guide
 - The Rise of Digital Reading Gross Profit Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Gross Profit Study Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Gross Profit Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Gross Profit Study Guide
 - Personalized Recommendations
 - Gross Profit Study Guide User Reviews and Ratings
 - Gross Profit Study Guide and Bestseller Lists
5. Accessing Gross Profit Study Guide Free and Paid eBooks
 - Gross Profit Study Guide Public Domain eBooks
 - Gross Profit Study Guide eBook Subscription Services
 - Gross Profit Study Guide Budget-Friendly Options

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 - ePub, PDF, MOBI, and More
 - Gross Profit Study Guide Compatibility with Devices
 - Gross Profit Study Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Gross Profit Study Guide
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 - Interactive Elements Gross Profit Study Guide
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 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Gross Profit Study Guide
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 - Creating a Diverse Reading Collection Gross Profit Study Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Gross Profit Study Guide
 - Setting Reading Goals Gross Profit Study Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Gross Profit Study Guide
 - Fact-Checking eBook Content of Gross Profit Study Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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