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(D) \$328,000 - answer 1. If a company sold merchandise for a \$230,000 cash down payment and \$310,000 on account and if the cost of the merchandise sold is \$212,000, what is the amount of gross profit?

- (A) \$18,000
- (B) \$98,000
- (C) \$310,000
- (D) \$328,000

(C) \$618,000 - answer 2. A company issued a \$600,000, 12 percent, 90-day note payable to acquire an office building. What is the maturity value of the note?

- (A) \$72,000
- (B) \$600,000
- (C) \$618,000
- (D) \$672,000

(A) \$116,000 - answer 3. A company had sales of \$920,000 and fixed costs were \$160,000. What was the income from operations if the contribution margin ratio was 30 percent?

- (A) \$116,000
- (B) \$276,000
- (C) \$484,000

Ets Business Exam Practice Questions

Tao Wei



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