

## Chapter 11 practice assignment (problems 20 to 40)

**Problem 20:**

**On 1/1/2019, Company A** – a company that uses LIFO inventory flow method – has purchased the equipment as follows:

- a) **Company A** purchased the following equipment below (under amount) below: But the following information is related to the amount paid:

Cost: 17,000 (net 10%)	17,000
Less: cash at purchase	5,000
Cost of cash at purchase	<u>12,000</u>
Less: equipment	10,000
Cost: cash at purchase	<u>2,000</u>

The number of units that must be sold (assuming average price of \$10) to break even is:

- a) 100 units  
 b) 1,000 units  
 c) 10,000 units  
 d) 10,000 units
- b) **Cost of cash at purchase** the first period is 10,000, which is equal to the amount paid by 100. Cost of cash at purchase is 10,000, which is equal to the amount paid by 100.

- a) 10  
 b) 100  
 c) 100  
 d) 100

- c) **Cost of cash at purchase** the first period is 10,000. The following information was reported for the equipment:

Cost:	10,000
Less: cash at purchase	5,000
Cost of cash at purchase	<u>5,000</u>
Less: equipment	5,000
Cost: cash at purchase	<u>5,000</u>

The number of units that must be sold (assuming average price of \$10) to break even is:

- a) 100  
 b) 100  
 c) 100  
 d) 100

# Managerial Accounting Multiple Choice Answers

**JE Gale**



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