

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 inventory that consists of 100 units that cost \$100.

- On 3/1/2019, Company A** purchased the following merchandise from Supplier Company:

Units: 50 units @ \$20	\$ 1,000.00
Less: 10 units @ \$20.00	200.00
Units @ \$20.00 acquired	<u>800.00</u>
Freight: \$20.00	20.00
Total: acquired (net) inventory	<u>\$ 820.00</u>

The number of units that need to be sold (produce average profit of 20%) is:

- a) 400 units.
 b) 450 units.
 c) 400 units.
 d) 450 units.
- On 4/1/2019, Company A** sold 100 units @ \$20.00, while using LIFO inventory method. Based on this sale, the company's cost of goods sold is:

- a) 10.
 b) 20.
 c) 100.
 d) 120.

- On 5/1/2019, Company A** is liquidating. The following information was reported:

Assets:	\$ 100.00
Less: 10 units @ \$20.00	200.00
Units @ \$20.00 acquired	<u>100.00</u>
Freight: \$20.00	20.00
Total: acquired (net) inventory	<u>\$ 120.00</u>

Based on the following information:

- a) 10.
 b) 20.
 c) 100.
 d) 120.

Managerial Accounting Multiple Choice Answers

Annelies Wilder-Smith



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