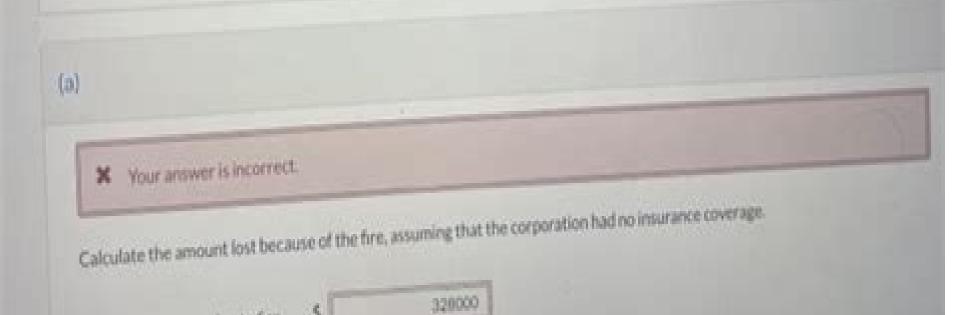
Bridgeport Corp. lost most of its inventory in a fire in December, just before the year-end physical inventory was taken. The corporation's books disclosed the following:

Beginning inventory	-5	360,000	Sales	\$ 1,339,000	
Purchases for the year		920,000	Sales returns	52.000	
Purchase returns		74,000	Gross margin on sales	40 %	

5

Loss of inventory due to fire

Merchandise with a selling price of \$42,000 remained undamaged after the fire. Damaged merchandise with an original selling price of \$28,000 had a net realizable value of \$10,600.



# **Lost Most Of Its Inventory In Afire**

**Siddappa N.Byrareddy** 

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