

TUTORIAL TEST 5

MERCHANDISING INVENTORY

1. When a sale is made with the credit terms of 2/10, net 30, the "10" refers to the _____ period.
 - a. Discount
 - b. Payment
 - c. Delivery
 - d. Receivable

2. On June 1, \$800 of goods are sold with credit terms of 1/10, n/30. How much should the seller expect to receive if the buyer pays on June 8?
 - a. \$720
 - b. \$784
 - c. \$792
 - d. \$800

3. In a perpetual inventory system, the amount of the discount allowed for paying for merchandise purchased within the discount period is credited to
 - a. Inventory.
 - b. Purchase Discounts.
 - c. Purchase Allowance.
 - d. Sales Discounts.

4. On November 2, 2016, Yakima Company has cash sales of \$7,000 from merchandise having a cost of \$3,900. The entries to record the day's cash sales will include:
 - a. A \$3,900 credit to Cost of Goods Sold.
 - b. A \$7,000 credit to Cash.
 - c. A \$3,900 credit to Inventory.
 - d. A \$7,000 debit to Accounts Receivable.

5. A credit sale of \$4,000 is made on April 25, terms 3/10, n/30, on which a return of \$300 is granted on April 28. What amount is received as payment in full on May 4?
 - a. \$3,589
 - b. \$3,700
 - c. \$3,880
 - d. \$4,000

Merchandising Test With Answers

Sebastian Brünink

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Merchandising Test With Answers:

Merchandising Test With Answers Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Merchandising Test With Answers**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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