

Jodi's Chop Shop is a retail chain specializing in salon-quality hair-care products. During the year, Jodi's Chop Shop had sales of \$38,410,000. The company began the year with \$2,885,000 of merchandise inventory and ended the year with \$3,785,000 of inventory. During the year, Jodi's Chop Shop purchased \$22,585,000 of merchandise inventory. The company's selling, general, and administrative expenses totaled \$6,150,000 for the year. Prepare Jodi's Chop Shop's income statement for the year.

1000

Begin by calculating Jodi's Chop Shop's cost of goods sold using the table below.

Jodi's Chop Shop	
Calculation of Cost of Goods Sold	
For the Year Ended	
Beginning inventory	\$ 2,885,000
Plus: Purchases	<u>22,585,000</u>
Cost of goods available for sale	\$ 25,470,000
Less: Ending inventory	<u>3,785,000</u>
Cost of goods sold	<u>\$ 21,685,000</u>

Now prepare Jodi's Chop Shop's income statement for the year.

Jodi's Chop Shop	
Income Statement	
For the Year Ended	
Sales revenue	\$ 38,410,000
Less: Cost of goods sold	<u>21,685,000</u>
Gross profit	\$ 16,725,000
Less: Operating expenses	<u>6,150,000</u>
Operating income	<u>\$ 10,575,000</u>

Managerial Accounting Chapter 2 Quiz

Lea R. Dopson, David K. Hayes



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