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(D) \$328,000 - answer 1. If a company sold merchandise for a \$230,000 cash down payment and \$310,000 on account and if the cost of the merchandise sold is \$212,000, what is the amount of gross profit?

- (A) \$18,000
- (B) \$98,000
- (C) \$310,000
- (D) \$328,000

(C) \$618,000 - answer 2. A company issued a \$600,000, 12 percent, 90-day note payable to acquire an office building. What is the maturity value of the note?

- (A) \$72,000
- (B) \$600,000
- (C) \$618,000
- (D) \$672,000

(A) \$116,000 - answer 3. A company had sales of \$920,000 and fixed costs were \$160,000. What was the income from operations if the contribution margin ratio was 30 percent?

- (A) \$116,000
- (B) \$276,000
- (C) \$484,000

Ets Business Exam Practice Questions

Kathleen Armour



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Table of Contents Ets Business Exam Practice Questions

1. Understanding the eBook Ets Business Exam Practice Questions
 - The Rise of Digital Reading Ets Business Exam Practice Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Ets Business Exam Practice Questions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ets Business Exam Practice Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ets Business Exam Practice Questions
 - Personalized Recommendations
 - Ets Business Exam Practice Questions User Reviews and Ratings
 - Ets Business Exam Practice Questions and Bestseller Lists
5. Accessing Ets Business Exam Practice Questions Free and Paid eBooks
 - Ets Business Exam Practice Questions Public Domain eBooks
 - Ets Business Exam Practice Questions eBook Subscription Services
 - Ets Business Exam Practice Questions Budget-Friendly Options
6. Navigating Ets Business Exam Practice Questions eBook Formats

- ePub, PDF, MOBI, and More
- Ets Business Exam Practice Questions Compatibility with Devices
- Ets Business Exam Practice Questions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ets Business Exam Practice Questions
 - Highlighting and Note-Taking Ets Business Exam Practice Questions
 - Interactive Elements Ets Business Exam Practice Questions
- 8. Staying Engaged with Ets Business Exam Practice Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ets Business Exam Practice Questions
- 9. Balancing eBooks and Physical Books Ets Business Exam Practice Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ets Business Exam Practice Questions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Ets Business Exam Practice Questions
 - Setting Reading Goals Ets Business Exam Practice Questions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ets Business Exam Practice Questions
 - Fact-Checking eBook Content of Ets Business Exam Practice Questions
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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