

## Accounting for merchandising businesses practice quiz

### Multiple Choice Questions and answers

**Q.1.** Bluedart Company provides the following information and is asked to calculate the balance of merchandise inventory using the periodic inventory method.

The transactions are as follows:

- a) On March 01, purchased inventory on account worth \$69,400 terms of 2/10, n/30.
- b) On March 08, sold the goods for \$79,900 on account costing \$39,880
- c) On March 11, returned 15% of the total merchandise to the supplier as it was found defective.
- d) On March 14 Purchased merchandise for \$36,300 in cash.
- e) On March 19 Sold merchandise for \$26,000 costing \$19,550
- f) On March 25, J Company paid the full amount to the supplier.

  

- (a) \$35,860
- (b) \$46,270
- (c) \$46,470
- (d) \$54,280

**Q.2.** Blossom company's September month transactions are as follows:

- a) Purchased the goods worth \$82,500 in cash.
- b) Sold the goods for cash worth \$141,900(cost \$80,750).
- c) Purchased goods on account worth \$60,400 on credit.
- d) Sold all the remaining goods for credit worth \$102,300.
- e) The operating expenses was \$44,880
- f) Dividends paid \$9,500

The retained earnings balance at the beginning of June month is \$42,000. Determine the ending balance of retained earnings.

- (a) \$91,070
- (b) \$88,920
- (c) \$89,320
- (d) \$77,880

# Accounting For Merchandising Businesses Answer

**Carl S. Warren,James M. Reeve,Philip  
E. Fess**

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