

Module 3 – Financial Accounting for MBAs, 7th Edition by Easton, Wild, Halsey & McAnally

Practice Quiz

1. Foot Locker, Inc. is a retailer of athletic footwear and apparel. During a recent fiscal year, Foot Locker purchased merchandise inventory costing \$4,047 (\$ millions). Assume that Foot Locker makes all purchases on credit, and that its accounts payable is only used for inventory purchases.

The following T-accounts reflect information contained in the company's balance sheets (\$ millions).

Inventories		Accounts Payable	
Beg. Bal.	1,151	381	Beg. Bal.
	4,047	4,047	
End. Bal.	1,254	381	End. Bal.

What amount did Foot Locker pay in cash to its suppliers during the fiscal year?

- a. \$4,067 million
 - b. \$20 million
 - c. \$103 million
 - d. \$381 million
2. On December 31, 2016, the accounts of Pajic Architect Services showed credit balances in its Common Stock and Retained Earnings accounts of \$60,000 and \$30,000, respectively. The company's stock issuances for 2017 totaled \$12,000, and it paid \$10,000 cash dividends in 2017. During 2017, the company had net income of \$33,000.

What is the total stockholders' equity for Pajic Architect Services at December 31, 2017?

- a. \$ 72,000
 - b. \$ 53,000
 - c. \$125,000
 - d. \$135,000
3. Selected T-account balances for Bloomfield Company are shown below as of January 31, 2017; accounting adjustments have already been posted. The firm uses a calendar-year accounting period but prepares *monthly* adjustments.

Truck	Accumulated Depreciation-Truck
Jan. 31 Bal. 10,200	Jan. 31 Bal. 2,040

If the truck has a useful life of five years (or 60 months), how many months has Bloomfield owned the truck?

- a. 3 months
- b. 24 months
- c. 12 months
- d. 18 months

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