

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:

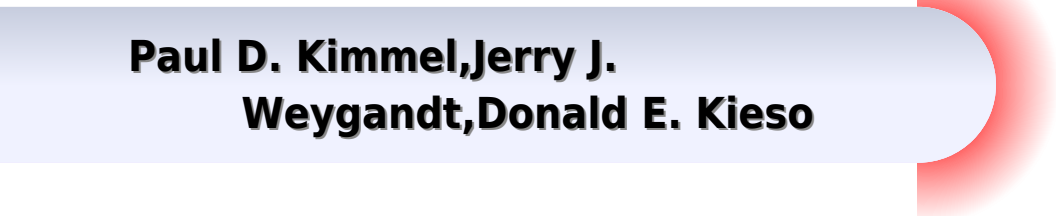
- a) Purchased the goods worth \$82,500 in cash.
- b) Sold the goods for cash worth \$141,900(cost \$80,750).
- c) Purchased goods on account worth \$60,400 on credit.
- d) Sold all the remaining goods for credit worth \$102,300.
- e) The operating expenses was \$44,880
- f) Dividends paid \$9,500

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

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



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