

## Accounting III - Chapter 6 Objective Questions

### True/False

*Indicate whether the statement is true or false.*

- \_\_\_\_\_ 1. If an inventory is taken once each year, the business must be using the perpetual inventory method.
- \_\_\_\_\_ 2. If ending inventory is understated, retained earnings will be overstated.
- \_\_\_\_\_ 3. A perpetual inventory maintains a continuous record of merchandise inventory increases and decreases.
- \_\_\_\_\_ 4. To determine the inventory cost using the lower of cost or market, the business compares the cost of inventory using its normal inventory costing method (fifo, lifo, or weighted-average) to the current replacement cost of the inventory. The inventory is valued at whichever cost is lower.
- \_\_\_\_\_ 5. A business may fail if it does not have enough inventory on hand, but will not fail if it has an excess of inventory.
- \_\_\_\_\_ 6. Comparing inventory costing method in times of rising prices, the first-in, first-out method will result in the highest cost of merchandise sold.
- \_\_\_\_\_ 7. FOB shipping point means that the title to the goods passes to the buyer when the vendor delivers the goods at the buyer's place of business.
- \_\_\_\_\_ 8. Most businesses have a merchandise inventory turnover ratio close to 12, since they offer terms of n/30 to their customers.
- \_\_\_\_\_ 9. The cost of items in inventory involves both the price paid to vendors for the merchandise and the costs involved in getting the goods to the place of business and ready for sale.
- \_\_\_\_\_ 10. To use the retail method of estimating the inventory, the cost of purchases, sales and beginning merchandise inventory must be known. In addition, the retail price of items sold must be known.
- \_\_\_\_\_ 11. The cost of merchandise available for sale consists of beginning merchandise inventory and net purchases.
- \_\_\_\_\_ 12. Each year, the business uses the inventory costing method that results in the most favorable net income.
- \_\_\_\_\_ 13. To prepare monthly interim financial statements, a business should take the inventory monthly.
- \_\_\_\_\_ 14. If ending inventory is overstated, net income will be overstated.
- \_\_\_\_\_ 15. The consignor is the owner of the goods on consignment and is responsible for selling the goods.
- \_\_\_\_\_ 16. The two methods businesses may use to determine the number of goods in inventory are taking a physical count of the goods and keeping a continuous record for each inventory item.
- \_\_\_\_\_ 17. The unit of measurement concept states that the unit price should be used to record inventory cost when merchandise is purchased.
- \_\_\_\_\_ 18. An inventory record lists the number of units on hand, the unit price of the item, and the item's total cost.
- \_\_\_\_\_ 19. At the end of each fiscal period, the cost of merchandise available for sale can be divided into the ending merchandise inventory and net purchases for the fiscal period.
- \_\_\_\_\_ 20. The gross profit method of estimating inventory assumes that a relationship exists between net sales and gross profit.
- \_\_\_\_\_ 21. If ending inventory is understated, merchandise inventory on the balance sheet will be overstated.

# Accounting Iii Chapter 8 Objective Questions

**Emilie Sanchez**



**Accounting Iii Chapter 8 Objective Questions:**

Accounting Iii Chapter 8 Objective Questions: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have captivated audiences this year.

The Must-Read : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail.

Accounting Iii Chapter 8 Objective Questions : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting.

These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered.

The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts.

The Secret History is a masterful and thrilling novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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