

## Wiley Plus Exam 2 Questions and Answers with Complete Solutions 100% Correct | 2024.

**t/f:** A perpetual inventory system provides better control over inventories than does a periodic inventory system.

true

**Which of the following items does not result in an entry to the Inventory account under a perpetual system?**

Payment of freight costs for goods shipped to a customer

**Marsh, Inc. paid for freight costs on merchandise it shipped to a customer. In what account will Marsh record this cost in a perpetual inventory system?**

Freight-out account

**defective merchandise returned by a customer does what**

The Sales Returns and Allowances account is debited

**true when recording the sale of goods for cash in a perpetual inventory system?**

Two journal entries are necessary: one to record the receipt of cash and sales revenue, and one to record the cost of goods sold and to reduce inventory.

**Gross profit**

the difference between net sales and cost of goods sold.

**Which of the following is classified in an income statement as a nonoperating activity?**

Interest expense

**Which of the following is classified in an income statement as a nonoperating activity?**

Receiving dividend revenue from an investment

**Which of the following would affect the gross profit rate if sales remain constant?**

An increase in cost of goods sold

**Which factor would not affect the gross profit rate?**

An increase in the cost of heating the store

**In a perpetual inventory system, which accounts will the seller credit when merchandise is returned by a customer?**

Accounts Receivable and Cost of Goods Sold

**When is a physical inventory usually taken?**

At the end of the company's fiscal year

**Which of the following should not be included in the physical inventory of a company?**

Goods held on consignment from another company

**Which of the following is not a legitimate business reason for taking a physical inventory?**

To verify the profitability of individual inventory items

**t/f:** Under FIFO, cost of goods sold consists of the units with the oldest costs.

true

# Wiley Plus Exercises Answers

**Albert A Gayle**



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