

Warning: the next semester your actual Module 1 Exam for ACCT 111 will be exactly like what you see below. The sample exam below is based on information that we feel is important to reinforce via practice problems. So for the year notes from class and all other sources for this semester to determine the complete set of topics that will be covered on the exam. So what is the value of this sample exam? It is simply offered as a means to help you study the basic concepts we have addressed in class and provide a look at how the concepts might be applied on a sample exam. Raise all questions to members of the Instructional Team (instructors, and/or TAs).

ACCT 111 SAMPLE EXAM #2

http://my24.24support.com/qa/qa.htm

1. In 2010, Jones Co. had beginning inventory with 1,000 and ending inventory with 1,500. Sales Revenue during the period was \$10,000. Management purchased the product for \$200 each. The purchase price of the unit dropped after the ending 2010. Based upon the information, what were your sales in 2010?

- a. \$17,000
- b. \$11,000
- c. \$10,000
- d. \$12,000

$$\text{Beg Inv} + \text{Purchases} - \text{End Inv} = \text{Sales}$$

$$1,000 + X - 1,500 = 10,000$$

$$X - 500 = 10,000$$

$$X = 10,500$$

Note that the exam for units is also with a new unit cost ending inventory. A practice problem for the Ending Inventory purchase was included in the textbook, Appendix 1B.

The following information relates to Operations 1-4. Assume the firm provided the following information:

Beginning inventory at July 1, 2010	Materials at 100%
Purchases for July 1 st - 2010	Wages paid at 100%
Ending inventory at July 31, 2010	Power costs at 100%
Purchases for July 1 st - 2010	Depreciation at 100%
Value at July 31 st 2010	Interest at 100%

Q10

Q11 100%

2. Ending Inventory does not include any materials. LIFO would be:

- a. \$100
- b. \$200
- c. \$300
- d. \$400

Answer

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Julia Schneider



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