

**MIDTERM EXAMINATION
FINANCIAL ACCOUNTING 1**

NAME: _____
PROFESSOR: _____

SCORE: _____
DATE: _____

**INSTRUCTIONS: WRITE YOUR FINAL ANSWER AT THE END PAGE OF EXAM.
STRICTLY NO ERASURES. PLEASE PROVIDE SOLUTIONS AS NECESSARY.
GOODLUCK!**

Walkaway Company started business at the beginning of the current year. The entity established an allowance for bad debts estimated at 5% credit sales. During the year, the entity had written off P25,000 of uncollectible accounts. Analysis of the accounts showed that merchandise purchased in the current year amounted to P4,500,000 and ending merchandise inventory was P750,000. Goods were sold at 40% above cost. Sales on account amounted to 80% of total sales. Total collections from customers, excluding cash sales amounted to P3,000,000.

1. What is the cost of goods sold?
 - a. 3,750,000
 - b. 4,500,000
 - c. 2,700,000
 - d. 2,250,000

2. What is the balance of accounts receivable at year-end?
 - a. 1,175,000
 - b. 1,200,000
 - c. 2,225,000
 - d. 990,000

3. What is the balance of allowance for doubtful accounts at year-end?
 - a. 210,000
 - b. 185,000
 - c. 262,500
 - d. 237,500

Colossal Company provided the following transactions affecting accounts receivable during the year ended Dec. 31, 2015:

Sales (cash and credit)	5,900,000
Cash received from credit customers, all	
of whom took advantage of the discount	

Using Financial Accounting Information Midterm Exam

Jerry J. Weygandt



Using Financial Accounting Information Midterm Exam:

Unveiling the Magic of Words: A Report on "**Using Financial Accounting Information Midterm Exam**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Using Financial Accounting Information Midterm Exam**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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