

**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

LL Leslie



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web electrostatics 2 1 the electrostatic field to calculate the force exerted by some electric charges $q_1 q_2 q_3$ the source charges on another charge q the test charge we can use the principle of superposition this principle states that the interaction between any two charges is completely unaffected by the presence of other charges

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web compiled by g izquierdo rodríguez page 2 1 directly proportional to the product of their charges $q_1 q_2$ inversely proportional to square of the distance between them r therefore $f \propto \frac{q_1 q_2}{r^2}$ coulomb's law in symbols $F = k \frac{q_1 q_2}{r^2}$ coulomb's law the magnitude of the electrostatic force exerted by one point charge q

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web answer d somewhere in region d justification with the test charge and c 1 being negative there is a repulsive force on the test charge to the right from c 2 there is an attractive force on the test charge to the left by referring to coulomb s law $F = k \frac{q_1 q_2}{r^2}$ 1 $q_1 = 2 \times 10^{-6} \text{ C}$ 2 we know that the force

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