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Chapter 5. 7. Be able to make basic journal entries for merchandise inventory, sales, returns, discounts, freight in, and freight out using a perpetual inventory system. 8. Be able to make journal entries for purchases, sales, returns, discounts, freight in, and freight out using a periodic inventory system.

Accounting 303 Name ____ Exam 3, Chapters 7-9 Spring 2012 Row ____ I. Multiple Choice Questions. (2 points each, 30 points in total) Read each question carefully and indicate your answer by circling the letter preceding the one best answer. 1. How can accounting for bad debts under the allowance method be used for earnings

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Chapter 5. 7. Be able to make basic journal entries for merchandise inventory, sales, returns, discounts, freight in, and freight out using a perpetual inventory system. 8. Be able to make journal entries for purchases, sales, returns, discounts, freight in, and freight out using a periodic inventory system.

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