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4

When a business
using the periodic
inventory system
sells goods, there is
no accounting entry
to record the . O.
The Freight-in
account is used to
accumulate .

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Exercise 3, p. 408

Opening Inventory

Purchases Freight-

in Closing Inventory

Cost of Goods Sold

\$20 000 40 000 5 000

25 000 \$29 000 50

000 1 000 30 000 \$12

000 1 000 15 000 50

000

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purchase and sale
of (1) long-term

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CHAPTER 4 REVIEW

EXERCISES (page

123) Using Your

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answer key chapter

4. 123 Indicate

whether each of the

following

statements is true or

false by entering a T

or an F in

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