

# CHAPTER 6

## Inventories

### ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Describe the steps in determining inventory quantities.	1, 2, 3, 4, 5	1	1, 2	1A	1B
2. Explain the accounting for inventories and apply the inventory cost flow methods.	5, 7, 8, 9, 10	2, 3, 4	3, 4, 5, 6, 7, 8	2A, 3A, 4A, 5A, 6A, 7A	2B, 3B, 4B, 5B, 6B, 7B
3. Explain the financial effects of the inventory cost flow assumptions.	6, 11, 12	5, 6	3, 6, 7, 8	2A, 3A, 4A, 5A, 6A, 7A	2B, 3B, 4B, 5B, 6B, 7B
4. Explain the lower-of-cost-or-market basis of accounting for inventories.	13, 14, 15	7	9, 10		
5. Indicate the effects of inventory errors on the financial statements.	16	8	11, 12		
6. Compute and interpret the inventory turnover ratio.	17, 18	9	13, 14		
*7. Apply the inventory cost flow methods to perpetual inventory records.	19, 20	10	15, 16, 17	8A, 9A	8B, 9B
*8. Describe the two methods of estimating inventories.	21, 22, 23, 24	11, 12	18, 19, 20	10A, 11A	10B, 11B

**\*Note:** All **asterisked** Questions, Exercises, and Problems relate to material contained in the appendices to the chapter.

# Accounting Principles 3rd Edition Chap 6 Answers

**Philip E. Fess**



## **Accounting Principles 3rd Edition Chap 6 Answers:**

*Cost Accounting: Principles & Practice, 3rd Edition* M N Arora & Priyanka Katyal, Year after year this book has immensely helped students in their comprehension of the subject and score good marks in examinations It has been written specifically for the prescribed syllabus of Cost Accounting Paper of BCom Hons Semester IV of the University of Delhi and of School of Open Learning Its basic features are the same as the mother book Cost Accounting Principles and Practice which is a UGC recommended text for the last many years Thus it gives a thorough grounding in cost concepts cost behaviour and costing methods The subject matter has been organized on first things first basis to sustain the interest of the students Every discussion involving conceptual difficulties is immediately followed by a numerical example PRINCIPLES AND PRACTICE OF COST ACCOUNTING, THIRD EDITION Bhattacharyya, Asish K.,2004-01-01 This extensively revised third edition serves as a textbook for B Com and other professional courses in accounting It covers the new syllabus of Cost Accounting recommended by U G C for B Com courses and also the syllabus of Cost Accounting PE II Exam of ICAI The text is example based and illustrates each concept by providing solved problems that demand the application of the concept In addition under the section Review Problems complete solutions to a large number of problems selected from professional examinations have been incorporated A key feature of the book is discussion at the end of each solution under Points to Remember that provides insights into the problem Learning cost accounting using this book will be more enjoyable as the problems are interesting and arranged in order of difficulty BUSINESS ACCOUNTING AND FINANCIAL MANAGEMENT SUBHASH CHANDRA DAS,2013-06-03 This comprehensive and concise book critically examines the essential principles practices and approaches to financial accounting cost and management accounting and financial management This book is intended for the postgraduate students of management and commerce Besides it is equally useful for the students of engineering and technology The objective of this book is to assist the students and readers in developing an understanding of the theories of various branches of accounting and financial management and to integrate the knowledge with practice in evaluating the strategic management decisions The book contains thirty three chapters divided into three parts Part A comprising ten chapters discusses the key principles and practices of financial accounting Part B containing eight chapters explains various methods and techniques of cost and management accounting Part C comprising fifteen chapters provides an insight into the numerous dimensions of financial management policies and practices Key Features A systematic presentation of the subject matter supported with substantial number of Examples Diagrams and Tables for easy understanding The topics of Accounting for Fixed Assets Chapter 4 Depreciation Accounting Chapter 5 Revenue Recognition Chapter 6 Accounting for Inventories Chapter 8 and Cash Flow Statement Chapter 20 have been written thoroughly in accordance with the Accounting Standards AS issued by the ICAI Review questions covering examination problems and their answers are given at the end of each chapter The detailed answers are available in the Instructors Manual An exhaustive glossary of terms have been

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