

CHAPTER 6

Inventories

ASSIGNMENT CLASSIFICATION TABLE

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

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

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Minjie Lin



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