

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.

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Philip E. Fess



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