

CHAPTER 8

Valuation of Inventories: A Cost-Basis Approach

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Inventory accounts; determining quantities, costs, and items to be included in inventory; the inventory equation; balance sheet disclosure.	4, 5, 6, 7, 8	1, 3	1, 2, 3, 4, 5, 6	1, 2, 3	1, 2, 3, 5
2. Perpetual vs. periodic.	1, 2, 3	1, 2	9, 10, 14, 17	4, 5, 6	
3. Recording of discounts.	9, 10		7, 8	3	4
4. Flow assumptions.	11, 12, 17, 20	4, 5, 6 7	9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19	1, 4, 5, 6, 7	5, 6, 7, 8, 11
5. Inventory accounting changes.			15	7	6, 7, 10
6. Dollar-value LIFO methods.	13, 14, 16, 18, 19	8, 9	19, 20, 21, 22, 23	1, 8, 9, 10, 11	8, 9
7. Inventory errors.	20	10	24, 25, 26	2	

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RS Peters



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Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12 J. David Spiceland,2004

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Montreal Global Biodiversity Framework and the United Nations Framework Convention on Climate Change among others

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