

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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Teaching IFRS Richard M.S. Wilson,Ralph W. Adler,2013-09-13 The increasing pace of global conformance towards the adoption of International Financial Reporting Standards IFRS highlights the need for accounting students as well as accounting practitioners to be conversant with IFRS Teaching IFRS offers expert descriptions of and insights into the IFRS convergence process from a teaching and learning perspective Hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world The contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of IFRS and their adoption Drawing upon the experiences of those who have sought to introduce IFRS related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with IFRS and catalogues extensive listings of IFRS related teaching resources to support those courses This book was originally published as a special issue of Accounting Education An international journal

Financial Accounting in SAP S/4HANA Finance Simplified Narayanan Veeriah,2024-09-11 DESCRIPTION SAP S 4HANA Finance is a revolutionary financial accounting solution that leverages the latest in memory database technology to deliver unparalleled performance and efficiency Financial Accounting in SAP S 4HANA Finance Simplified Questions Answers is the most updated book in SAP Financial Accounting in an easy to learn format This second edition builds on the first by going in depth into SAP HANA Fiori and SAP S 4HANA Finance It offers expanded coverage with clearer explanations practical examples and step by step guidance You will learn about global settings the document principle and managing accounts receivable payable bank accounting and asset accounting processes making it easier to master these key concepts The content is presented in a Q A format with about 650 questions enhanced with live system screenshots examples and illustrations for better understanding It also includes menu paths and transaction codes for system customization and task execution making it an effective learning resource By the end of this book you will have a solid understanding of financial accounting in SAP S 4HANA Finance You will be equipped with the knowledge and skills to streamline your financial processes improve efficiency and make informed business decisions KEY FEATURES Comprehensive coverage of SAP FI modules and their integration with other SAP components Know SAP G L FI A P FI A R FI AA and Bank Accounting in detail Practical examples and step by step instructions for hands on learning WHAT YOU WILL LEARN This new edition expands on SAP S 4HANA Finance by covering its integration with other SAP modules and cloud based solutions Configure global settings like ledgers fiscal years document types and tax settings to align with your organization s specific requirements Master accounts receivable and payable management bank reconciliation and asset accounting processes Leverage advanced features like in memory computing real time analytics and automation Create reports comply with regulations and manage financial risks WHO THIS BOOK IS FOR This book is for all professionals consultants end users and business leaders involved

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