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CHAPTER 6 Inventories

ASSIGNMENT CLASSIFICATION TABLE

Study 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 inventory and apply the inventory cost flow methods.	7, 8, 9, 10, 18	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 basis of cost-on-hand realizable value basis of accounting for inventories.	12, 13, 14	5	3	8, 9		
5. Indicate the effects of inventory errors on the financial statements.	15	6	3	10, 11		
6. Compute and interpret the inventory turnover rate.	16, 17	7	4	12, 13		
7. Apply the inventory cost flow methods to perpetual inventory records.	19, 20	18		14, 15, 16	8A, 9A	8B, 9B
8. Describe the two methods of estimating inventories.	21, 22, 23, 24	9, 10		17, 18, 19	10A, 11A	10B, 11B
9. Apply the LIFO inventory costing method.	11, 25	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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