

INTERMEDIATE ACCOUNTING - CHAPTER 10 INVENTORIES

PROBLEM 10-1

Compute for the correct amount of inventory:

AMIABLE COMPANY	
Items counted in bodega	4,000,000
Items included in the count specifically segregated for sale contract	(100,000)
Items in receiving department, returned by customer, in good condition	50,000
Items ordered and in the receiving department, invoice not received	400,000
Items shipped today, invoice mailed, FOB destination	150,000
Items currently used for window display	200,000
Items on counter for sale	800,000
Items included in count, damaged and unsalable	(50,000)
Items in the shipping department	250,000
COST OF INVENTORY	5,700,000

PROBLEM 10-2

Compute cost of inventory at current year-end.

LEMON COMPANY	
Finished goods in storeroom, at cost	2,000,000
Finished goods held by salesmen, at selling price, cost, 100,000	100,000
Goods in process, at cost	900,000
Materials	1,000,000
Defective materials returned to suppliers for replacement	100,000
Gasoline and oil for testing finished goods	100,000
Machine lubricants	300,000
COST OF INVENTORY	4,500,000

PROBLEM 10-3

- A. Prepare journal entries, including adjustments to record the above transactions assuming the company uses periodic system and perpetual system.
- B. Determine the cost of goods sold under each inventory system.

PERIODIC SYSTEM

DATE	ACCOUNT TITLE	DEBIT	CREDIT
1	Purchase Account Payable	800,000	800,000
2	Account Payable Purchase returns	50,000	50,000
3	Account Payable Cash	600,000	600,000
4	Cash Sales	1,580,000	1,580,000
5	Sales return Account Receivable	40,000	40,000
6	Cash Account Receivable	1,360,000	1,360,000
7	Inventories Income Summary	60,000	60,000

Intermediate Accounting Chapter 10 Answers

ML Morrison



Intermediate Accounting Chapter 10 Answers:

This book delves into Intermediate Accounting Chapter 10 Answers. Intermediate Accounting Chapter 10 Answers is an essential topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Intermediate Accounting Chapter 10 Answers, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Intermediate Accounting Chapter 10 Answers
 - Chapter 2: Essential Elements of Intermediate Accounting Chapter 10 Answers
 - Chapter 3: Intermediate Accounting Chapter 10 Answers in Everyday Life
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 - Chapter 5: Conclusion
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Table of Contents Intermediate Accounting Chapter 10 Answers

1. Understanding the eBook Intermediate Accounting Chapter 10 Answers
 - The Rise of Digital Reading Intermediate Accounting Chapter 10 Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Intermediate Accounting Chapter 10 Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Intermediate Accounting Chapter 10 Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Intermediate Accounting Chapter 10 Answers
 - Personalized Recommendations
 - Intermediate Accounting Chapter 10 Answers User Reviews and Ratings
 - Intermediate Accounting Chapter 10 Answers and Bestseller Lists
5. Accessing Intermediate Accounting Chapter 10 Answers Free and Paid eBooks
 - Intermediate Accounting Chapter 10 Answers Public Domain eBooks
 - Intermediate Accounting Chapter 10 Answers eBook Subscription Services
 - Intermediate Accounting Chapter 10 Answers Budget-Friendly Options
6. Navigating Intermediate Accounting Chapter 10 Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Intermediate Accounting Chapter 10 Answers Compatibility with Devices
 - Intermediate Accounting Chapter 10 Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Intermediate Accounting Chapter 10 Answers
 - Highlighting and Note-Taking Intermediate Accounting Chapter 10 Answers
 - Interactive Elements Intermediate Accounting Chapter 10 Answers

8. Staying Engaged with Intermediate Accounting Chapter 10 Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Intermediate Accounting Chapter 10 Answers
9. Balancing eBooks and Physical Books Intermediate Accounting Chapter 10 Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Intermediate Accounting Chapter 10 Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Intermediate Accounting Chapter 10 Answers
 - Setting Reading Goals Intermediate Accounting Chapter 10 Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Intermediate Accounting Chapter 10 Answers
 - Fact-Checking eBook Content of Intermediate Accounting Chapter 10 Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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