

CHAPTER 5

Accounting for Merchandising Operations

ASSIGNMENT CLASSIFICATION TABLE

<u>Learning Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Do It!</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Identify the differences between service and merchandising companies.	2, 3, 4	1		1		
2. Explain the recording of purchases under a perpetual inventory system.	6, 7, 8	2, 4	1	2, 3, 4, 11	1A, 2A, 4A	1B, 2B, 4B
3. Explain the recording of sales revenues under a perpetual inventory system.	5, 9, 10, 11	2, 3	2	3, 4, 5, 11	1A, 2A, 4A	1B, 2B, 4B
4. Explain the steps in the accounting cycle for a merchandising company.	1, 12, 13, 14	5, 6	3	6, 7, 8	3A, 4A, 6A	3B, 4B
5. Prepare an income statement for a merchandiser.	15, 16, 17, 18	7, 8, 9, 11	4	6, 9, 10, 12, 13, 14	2A, 3A, 8A	2B, 3B
*6. Explain the recording of purchases and sales of inventory under a periodic inventory system.	19, 20	10, 11, 12		15, 16, 17, 18, 19	5A, 6A, 7A	5B, 6B, 7B
*7. Prepare a worksheet for a merchandising company.	21	13		20, 21	8A	

***Note:** All **asterisked** Questions, Exercises, and Problems relate to material contained in the appendices to the chapter.

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Accounting, Accountability and Crisis Management Ericka Costa, Massimo Contrafatto, Lee Parker, 2024-08-01

Conventional economic and accounting systems have been exposed by the limitations of market driven mechanisms where public services education and healthcare have been subordinated to profit exacerbating the inequalities between people and countries Italy was one of the earliest countries to be affected by the COVID 19 pandemic and also one of the hardest hit The successes and failures of the Italian response provides a blueprint for the factors determining the ability of institutions to meet these challenges This book presents a multifaceted analysis and reflection of the challenges that various types of organisations public private and non profit have had to face during the pandemic It contributes to the creation of robust strategies for institutions worldwide to be able to respond promptly and equitably to future emergencies and offers insights for developing policy and practice with respect to global leaders accountability for and management of exceptional events It addresses three main subjects extraordinary events and their challenges for business and organisations the nature and roles of interdisciplinary accounting and accountability in a pandemic environment and how the global pandemic is impacting accounting and accountability in diverse contexts such as public services healthcare education and NGOs With a focus on institutional approaches to establishing maintaining and discharging accountability throughout the pandemic the insights of this book are invaluable to both students and practitioners seeking to bolster institutional resilience in an increasingly uncertain world Both management and accounting communities can learn from this extraordinary global event to promote the process of transforming how business and societies operate

Intermediate Accounting J. David Spiceland, James

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Peachtree Solutions Manual to Accompany Financial

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