## CHAPTER 5

# Accounting for Merchandising Operations

#### ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives		Questions	Drief Exercises	On Mr	Exercises	A Problems
1.	Describe merchandising operations and inventory systems.	2, 3, 4	1.2	100	1	
#.	Record purchases under a perpetual inventory system.	5, 6, 7, 8	3, 6	800	2, 3, 4, 11	1A, 2A, 4A
3.	Record sales under a perpetual inventory system.	9, 10, 11	3, 4	3	3, 4, 5, 11	14, 24, 44
	Apply the steps in the accounting cycle to a merchandising company.	1. 12, 13. 14	6, 7	•	6, 7, 8	3A, 4A, 5A
30	Prepare a multiple step and a comprehensive income statement.	15, 16, 17, 16, 19, 20	6. 9. 10	5	6, 9, 16, 12, 13, 14	2A, 3A, 5A, 6A, 7A
76.	Prepare a worksheet for a merchandising company	210	100		15, 16	SA.
47.	Record purchases and sales under a periodic inventory system.	22, 23	12, 13, 14, 15, 16		12, 18, 19, 20, 21, 22	6A, 7A, 8A

<sup>&</sup>quot;Note: All asterished Questions, Exercises, and Problems relate to moterial contained in the appendices to the officialities.

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**Mike Jess** 

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