

CHAPTER 5

Accounting for Merchandising Operations

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Obj. 501	Exercises	Problems
1. Describe merchandising operations and inventory systems.	2, 3, 4	1, 2	1	1	
2. Record purchases under a perpetual inventory system.	5, 6, 7, 8	3, 5	2	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	1A, 2A, 4A
4. Apply the steps in the accounting cycle to a merchandising company.	1, 12, 13, 14	6, 7	4	6, 7, 8	3A, 6A, 5A
5. Prepare a multiple-step and a comprehensive income statement.	15, 16, 17, 18, 19, 20	8, 9, 10	5	6, 9, 10, 12, 13, 14	2A, 3A, 5A, 6A, 7A
*6. Prepare a worksheet for a merchandising company.	21	11		15, 16	5A
*7. Record purchases and sales under a periodic inventory system.	22, 23	12, 13, 14, 15, 16		17, 18, 19, 20, 21, 22	6A, 7A, 8A

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

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Chapter 14

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