

CHAPTER 8

Accounting for Inventories

ASSIGNMENT CLASSIFICATION TABLE

Topics	Questions	Brief Exercises	Exercises	Problems	Cases
1. Inventory accounts; determining quantities, costs, and items to be included in inventory; the inventory equation; balance sheet disclosure.	1, 2, 3, 4, 5, 6	1, 3	1, 2, 3, 4, 5	1	1, 2, 3, 4
2. Perpetual vs. periodic.		2	7, 8, 9, 12	2, 3, 4	
3. Manufacturing costs.			6		
4. Flow assumptions.	7, 8, 9, 11, 13	4, 5, 6	8, 9, 10, 11, 12, 13, 14, 15, 16, 17	2, 3, 4, 5	5, 6, 7, 8, 9
5. Inventory accounting changes.				5, 7	5, 6, 9
6. Dollar-value LIFO methods.	10, 12	7, 8	17, 18, 19, 20	6, 8	7, 8
7. Lower of cost or market.	14, 15, 16, 17	9, 10	21, 22, 23	9, 10, 11	10, 11
8. Presentation and analysis.	18, 19	11	24	11	
*9. Gross profit method.	20, 21	12	25	12	12

*This material is presented in the appendix.

Intermediate Accounting Chapter 8 Solutions

J. David Spiceland



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