

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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Dennis Pepple, Crystal Zhang



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Ebook: Advanced Accounting Joe Ben Hoyle, Thomas Schaefer, TIMOTHY DOUPNIK, 2014-10-16 The approach used by Hoyle Schaefer and Doupnik in the new edition allows students to think critically about accounting just as they will do while preparing for the CPA exam and in their future careers With this text students gain a well balanced appreciation of the Accounting profession As Hoyle 12e introduces them to the field s many aspects it often focuses on past controversies and present resolutions The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future The writing style of the eleven previous editions has been highly praised Students easily comprehend chapter concepts because of the conversational tone used throughout the book The authors have made every effort to ensure that the writing style remains engaging lively and consistent which has made this text the market leading text in the Advanced Accounting market The 12th edition includes an increased integration of IFRS as well as updated accounting standards

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