

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, 6A | 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.

Mcgraw Hill Intermediate Accounting Answer Key

Thomas A. Lee, Peter W. Wolnizer



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The Handy Accounting Answer Book Amber K. Gray, 2019-04-01 An informative easy to use guide to accounting fundamentals and concepts Everyone needs to budget money and manage costs whether for groceries and everyday purchases rent or mortgage education retirement or even a business Like it or not accounting infuses most everything in life From credits debits and basic bookkeeping to getting the most out of tax deductions and from reading or creating a business financial statement to better understanding accounting lingo The Handy Accounting Answer Book can help anyone acquire the skills to start or run a business plan for retirement set money aside for a big purchase establish everyday budgets and improve their money management Find out about the concepts and assumptions behind the Generally Accepted Accounting Principles Understand tax returns and maximize write off Manage retirement account statements and find ways to improve their results Learn how to create a business plan Learn about a business financial ratios cost of goods depreciation tax planning recognizing revenue and expenses financial audits year end closing the books and other terms and rules Maximize profits and improve personal or business bottom lines Covering accounting fundamentals concepts and jargon The Handy Accounting Answer Book is for everyone who wants to understand the language of money and business It uses basic terms and simple examples to illustrate complex accounting topics and can help you make better decisions about your business or personal finances This handy primer answers nearly 800 questions and offers fun facts covering the basics of accounting including What is the earliest known form of accounting What are the elements of financial statements When is revenue recognized What is accrual basis accounting How does an accountant determine which asset account titles to use What is goodwill How many different types of financial statements are there What is the basic accounting equation How is operating income different from net income How do you know if a company is doing well What is the quick ratio How is earnings per share evaluated What is a journal entry What is a purchase order What is the fraud triangle How is depreciation expense calculated and recorded What is a franchise What are the employer payroll taxes What is indirect labor How is a budget prepared What is a revenue variance What is contribution margin What is the time value of money What is one of the first things that must be done when starting a small business What are some of the key components of a business plan Can a business be successful if it doesn't make a profit What is a CPA What happened at Enron For anyone planning for a business retirement college or life in general this informative book also includes a glossary of commonly used terms to cut through the jargon a helpful bibliography appendices providing examples of accountancy practices and an extensive index adding to its usefulness It will help anyone's financial intelligence

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Cash Flow Reporting (RLE Accounting) Thomas Lee, 2014-02-05 There are introductory analyses by the editor and suggested further readings for discussion or essay papers

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 - The Rise of Digital Reading Mcgraw Hill Intermediate Accounting Answer Key
 - Advantages of eBooks Over Traditional Books
2. Identifying Mcgraw Hill Intermediate Accounting Answer Key
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mcgraw Hill Intermediate Accounting Answer Key
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mcgraw Hill Intermediate Accounting Answer Key
 - Personalized Recommendations
 - Mcgraw Hill Intermediate Accounting Answer Key User Reviews and Ratings
 - Mcgraw Hill Intermediate Accounting Answer Key and Bestseller Lists

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 - Mcgraw Hill Intermediate Accounting Answer Key Public Domain eBooks
 - Mcgraw Hill Intermediate Accounting Answer Key eBook Subscription Services
 - Mcgraw Hill Intermediate Accounting Answer Key Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
 - Mcgraw Hill Intermediate Accounting Answer Key Compatibility with Devices
 - Mcgraw Hill Intermediate Accounting Answer Key Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mcgraw Hill Intermediate Accounting Answer Key
 - Highlighting and Note-Taking Mcgraw Hill Intermediate Accounting Answer Key
 - Interactive Elements Mcgraw Hill Intermediate Accounting Answer Key
8. Staying Engaged with Mcgraw Hill Intermediate Accounting Answer Key
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mcgraw Hill Intermediate Accounting Answer Key
9. Balancing eBooks and Physical Books Mcgraw Hill Intermediate Accounting Answer Key
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mcgraw Hill Intermediate Accounting Answer Key
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Mcgraw Hill Intermediate Accounting Answer Key
 - Setting Reading Goals Mcgraw Hill Intermediate Accounting Answer Key
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mcgraw Hill Intermediate Accounting Answer Key
 - Fact-Checking eBook Content of Mcgraw Hill Intermediate Accounting Answer Key
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
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