

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.

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Andrew Thomas, Anne Marie Ward



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Unlocking Financial Accounting Parminder Johal, Beverly Vickerstaff, Eileen McAuliffe, 2014-04-08 Unlocking Business is a new kind of textbook for business students in their first and second year of a degree Unlocking Financial Accounting provides the following benefits Strict coverage of key knowledge concepts and ideas keeping the title lean and focused and allowing students to find what they want without having to plough through thousands of pages Carefully written for the learner case studies exercises and seminar ideas are woven into the text to help students learn as quickly as possible and to retain that knowledge in the most time efficient way Encourages good practice such as complete referencing and suggested wider reading to help those who wish to obtain the best possible degree classification Useful web resources include further questions revision summaries and interactive multiple choice quizzes at <http://www.hodderplus.co.uk/unlockingbusiness> A cost effective way to prepare students for their studies

FINANCIAL STATEMENT AND ANALYSIS Dr. Shamsher Singh, Raj Kumar Singh, 2025-04-01 MBA FIRST SEMESTER As per NEP 2020 Curriculum and Credit Framework Kurukshetra University Kurukshetra The McGraw-Hill 36-Hour Course In Finance for Non-Financial Managers, Second Edition Robert A. Cooke, 2004-02-22 A fully revised guidebook on the basics of accounting updated to cover an increasingly complex financial arena In the wake of recent accounting scandals most managers now realize they need to know more about the inner workings of finance Many however don't know where they will find the time The McGraw Hill 36 Hour Course in Finance for Non Financial Managers is designed to give readers a working mastery of all finance essentials in just 36 hours and has now been updated to help readers understand the substantial regulatory and practical changes that have taken place in the new world of business accounting This hands on workbook delivers its information in accessible and reader friendly style including self study questions and case studies for each chapter Information new to this edition includes Key updates to generally accepted accounting principles GAAP Sections detailing what auditing is and what auditors do Entirely new sections on pro forma financial statements stock options as an expense and more

Financial and Managerial Aspects in Human Resource Management Dennis Pepple, Crystal Zhang, 2021-01-13 Financial and Managerial Aspects in HRM A Practical Guide breaks new ground by being the first to compile the everyday management and financial decisions of HR managers in a single book It is an essential resource for understanding core practical HRM issues in the modern workplace

Handbook of Key Global Financial Markets, Institutions, and Infrastructure Gerard Caprio, Douglas W. Arner, Thorsten Beck, Charles W. Calomiris, Larry Neal, Nicolas Véron, 2012-11-27 This title begins its description of how we created a financially intergrated world by first examining the history of financial globalization from Roman practices and Ottoman finance to Chinese standards the beginnings of corporate practices and the advent of efforts to safeguard financial stability

FINANCIAL MANAGEMENT Questions & Answers Muslimin, S.E., M.Sc, 2023-05-17 Manajemen keuangan memainkan peran penting dalam kesuksesan dan keberlanjutan organisasi mana pun baik itu bisnis kecil organisasi nirlaba perusahaan

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