

CHAPTER 9

Inventories: Additional Valuation Issues

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Lower-of-cost-or-net realizable value	1, 2, 3, 4, 5	1, 2, 3	1, 2, 3, 4, 5, 6	1, 2, 3, 11	1, 2, 3
2. Lower-of-cost-or-market.	6, 7	4, 5	7, 8	4, 5	4
3. Inventory accounting changes; relative sales value method; net realizable value.	8, 9	6	9, 10		
4. Purchase commitments.	10	7, 8	11, 12	11	7
5. Gross profit method.	11, 12, 13, 14	9	13, 14, 15, 16, 17, 18, 19	6, 7	
6. Retail inventory method.	15, 16, 17	10	20, 21, 22	8, 9, 10	5, 6
7. Presentation and analysis.	18, 19	11	23	11	
*8. LIFO retail.	20	12	24, 25	13, 14	
*9. Dollar-value LIFO retail.		13	26, 27, 28, 29	12, 14	
*10. Special LIFO problems.			30	14, 15	

*This material is discussed in an Appendix to the chapter.

Chapter 9 Solutions Intermediate Accounting

Jessica J Manson



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