

CHAPTER 6

REPORTING AND ANALYZING INVENTORY

LEARNING OBJECTIVES

1. Describe the steps in determining inventory quantities.
2. Apply the cost formulas using specific identification, FIFO, and average cost under a perpetual inventory system.
3. Explain the effects on the financial statements of choosing each of the inventory cost formulas.
4. Identify the effects of inventory errors on the financial statements.
5. Demonstrate the presentation and analysis of inventory.
- 6.* Apply the FIFO and average cost inventory cost formulas under a periodic inventory system (Appendix 6A).

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