

**INTERMEDIATE ACCOUNTING - CHAPTER 10 INVENTORIES**

**PROBLEM 10-1**

Compute for the correct amount of inventory:

<b>AMIABLE COMPANY</b>	
Items counted in bodega	4,000,000
Items included in the count specifically segregated for sale contract	(100,000)
Items in receiving department, returned by customer, in good condition	50,000
Items ordered and in the receiving department, invoice not received	400,000
Items shipped today, invoice mailed, FOB destination	150,000
Items currently used for window display	200,000
Items on counter for sale	800,000
Items included in count, damaged and unsalable	(50,000)
Items in the shipping department	250,000
<b>COST OF INVENTORY</b>	<b>5,700,000</b>

**PROBLEM 10-2**

Compute cost of inventory at current year-end.

<b>LEMON COMPANY</b>	
Finished goods in storeroom, at cost	2,000,000
Finished goods held by salesmen, at selling price, cost, 100,000	100,000
Goods in process, at cost	900,000
Materials	1,000,000
Defective materials returned to suppliers for replacement	100,000
Gasoline and oil for testing finished goods	100,000
Machine lubricants	300,000
<b>COST OF INVENTORY</b>	<b>4,500,000</b>

**PROBLEM 10-3**

- A. Prepare journal entries, including adjustments to record the above transactions assuming the company uses periodic system and perpetual system.
- B. Determine the cost of goods sold under each inventory system.

**PERIODIC SYSTEM**

DATE	ACCOUNT TITLE	DEBIT	CREDIT
1	Purchase Account Payable	800,000	800,000
2	Account Payable Purchase returns	50,000	50,000
3	Account Payable Cash	600,000	600,000
4	Cash Sales	1,580,000	1,580,000
5	Sales return Account Receivable	40,000	40,000
6	Cash Account Receivable	1,360,000	1,360,000
7	Inventories Income Summary	60,000	60,000

# Intermediate Accounting Chapter 10 Answers

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Weygandt, Donald E. Kieso**



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