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9-1 Financial Reporting and Analysis Chapter 9 Solutions Inventories Exercises Exercises E9-1. Account analysis (AICPA adapted) To find merchandise inventory, we first need to find cost of goods sold. This figure can be computed by using the gross margin percentage given. If profit is 20% of sales, then cost of goods sold must be (1-20%) or 80% of sales. So

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Chapter 1. The Financial Statements Short Exercises (5 min.) S 1-1 Computed amounts in boxes Total Assets = Total Liabilities + Stockholders Equity a.  $\$300,000 = \$150,000 + \$150,000$  b.  $280,000 = 110,000 + 170,000$  c.  $210,000 = 50,000 + 160,000$  (5 min.) S 1-2 Ethics is a factor that should be included in every business and accounting decision, beyond the potential economic and legal consequences.

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planning budget is prepared before the period begins and is valid for only the planned level of activity. It is sometimes referred to as a static planning budget because it is not adjusted even if the level of activity subsequently changes. 9-2 A flexible budget can be adjusted to

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WEYGANDT IFRS 1E CHAPTER 9 PLANT ASSETS, NATURAL RESOURCES, AND INTANGIBLE ASSETS Number SO BT Difficulty Time (min.) BE1 1 AP Simple 2-4 BE2 1 AP Simple 1-2 BE3 3 AP Simple 2-4 BE4 3 E Moderate 4-6 BE5 3 AP Simple 4-6 BE6 3 AP Simple 2-4 BE7 3 AP Simple 4-6 BE8 4 AN Moderate 4-6 BE9 4 AN Moderate 4-6 BE10 5 AP Simple 2-4 ...

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Study Objectives Questions Brief Exercises Exercises A Problems B Problems 1.  
Identify the different types of receivables. 1, 2 1 2. Explain how companies recognize accounts receivable. 3 2 1, 2, 14 1A, 3A, 4A, 6A, 7A 1B, 3B, 4B, 6B, 7B 3.  
Distinguish between the methods and bases

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purpose of an adjusted trial balance. 13, 14. 5A, 6A. 6A \*8. Prepare adjusting entries for the alternative treatment of deferrals. 22. 11. 17, 18 \*9. Discuss financial reporting concepts.

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