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How inventory is reported on the income statement as cost of goods sold and on the balance sheet as ending inventory. Section 2: The perpetual method. How to compute and record journal entries for purchases (net or gross) . . . sales . . . purchase discounts . . . returns and allowances . . . customer sales returns . . . and inventory shrinkage.

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Thus, the 100 units of ending inventory at the end of 20X1 would be from the March purchase (100 (\$3 = \$300). 8. c. Under LIFO, which uses the periodic method, ending inventory consists of the earliest purchased items during the year. Thus, the ending inventory for 20X1 are the 250 units purchased in March, 20X1.

Quiz 1-1 - wjholt.com

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