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the relevance of each business transaction to specific accounting periods, and its effects on those periods. Regular reporting makes financial statements more useful but can cause accounting problems because many business transactions affect more than one accounting period and it may

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accounting (cost or lower of cost or market), and (3) the costing method (FIFO, LIFO, or average). 18. An inventory turnover that is too high may indicate that the company is losing sales opportunities because of inventory shortages. Inventory outages may also cause customer ill will and result in lost future sales. \*19. Disagree.

**CHAPTER 6**

ANSWERS TO QUESTIONS 2. (a) The main objective of financial reporting is to provide information that is ... many accounting principles require us to assume that a company is ... Kinnear, Barlow Accounting Principles, Sixth Canadian Edition • costs can be reliably measured. 16. I disagree. The risks and rewards of ownership did not get ...

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