

## **ACC 290 Week 4 Chapter 6 Orion WileyPlus Proficiency and Practice Quiz**

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### **ACC 290 Chapter 6 Orion WileyPlus Build your Proficiency**

- Q 6.1: Where is inventory reported?
- Q 6.2: \_\_\_\_\_ are items that will eventually be used in production
- Q 6.3: How is inventory ready for sale classified in a manufacturing company?
- Q 6.4: In the perpetual inventory system, which of the following is NOT a reason to take physical inventory?
- Q 6.5: Which of the following is NOT considered an inventory cost?
- Q 6.6: What is the beginning inventory plus the cost of goods purchased?
- Q 6.7: A new company purchased three inventory items at the following costs: first purchase \$60; second purchase \$40; third purchase \$50. If the company sells two units for \$200, what would the gross profit for the period be, using FIFO costing?
- Q 6.8: What does the LIFO inventory method assume about the cost of the latest units purchased?
- Q 6.9: Which inventory flow assumption should a company choose if it is interested in the lowest amount of income tax expense in a period of increasing prices?
- Q 6.10: Phantom or paper profits can result in periods of inflation when a company is using the
- Q 6.11: Based on the net income of the shop, the sales staff at Francesca's Fashions receive performance bonuses. In periods of declining prices, which inventory costing method would bring the sales staff the most benefit?
- Q 6.12: When determining the cost of inventory items before lower-of-cost-or-market is applied, which of the following costing methods can be used?
- Q 6.13: How is market defined under the lower-of-cost-or-market basis in valuing inventory?

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**CO Houle**

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