

# Accounting Principles First Canadian Edition Solutions

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other companies, may select from several different methods of accounting for its inventory Inventory is the first area in which a company must pick the accounting method it will use and it is a key decision for a merchandiser We will use a SportChek store to illustrate the different inventory accounting methods

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51 The first step in accounting for the disposal of property, plant and equipment is calculating the gain or loss on disposal€ € True€€€€False € 52  
 Equipment costing \$14,000 with accumulated depreciation of \$10,000 was sold for \$3,000 The company should recognize a \$1,000 loss on disposal of the equipment€ € True

#### **CHAPTER 5**

5-6 Questions Chapter 5 (Continued) \*18 (a) The operating activities part of the income statement has three sections: sales revenues, cost of goods sold, and operating expenses

#### **CHAPTER 4**

accounting cycle, (2) may be made at any time, and (3) may affect any combination of accounts 4-5 Questions Chapter 4 (Continued) \*14 The standard classifications in a balance sheet are: Assets Liabilities and Owner's Equity Current Assets Current Liabilities

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Generally Accepted Accounting Principles (GAAP) 9 Summary: Accounting Transactions 13 Basic Accounting Supplement for Using Simply Accounting Version 8 Page 3 of 13 appears first Fixed assets such as plant, equipment and land appear at the end of the asset list