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If you continue browsing the site, you agree to the use of cookies on this site. Please refer to our User Agreement and Privacy Policy. Slideshare uses cookies to improve functionality and performance and provide you with relevant advertising. If you continue browsing the site, you agree to the use of cookies on this site. Please refer to our Privacy Policy and User Agreement for details. Download corrected accounting analysis exercises fifo lifo pdf lifo method corrected, exercise Stock - CUMP end of period - Application (corrections) - Mister Compta Stock - END-of-period CUMP - Application (corrections) - Mister Compta Exercise -1- The movements of the first M during the month of June were: June 2: Initial stock from 320 kg to 0.80 dh/kg. June 3: 80 kg output for order 436. June 4: Reception of 120 kg billed at 0.98 dh/kg June 6: departure of 100 kg for order 438. June 11: 80 kg output for order 443. June 18: Entry of 120 kg at the price of 1.06 dh per kg June 20: output of 100 kg for order 472. June 27: Entry of 150 kg at the price of 1.08 dh per kg June 30: 80 kg output for order 481. TAF: 1. Enter the permanent inventory account by evaluating the outputs with the weighted average unit cost (CUMP). 2. Also give the permanent inventory account using the FIFO and LIFO methods. Exercise -2- LIBITI uses a semi-finished R product in its machine production process of a pfi finished product. The supply movements of this semi-aque product during the March fiscal year are as follows: March 5: Purchase of 1,200 kg per 1.20 dh/kg. March 7: Voucher output 05/08: 600 kg. March 12: Exit voucher 8/13: 250 kg. On March 13: Purchase of 1,000 kg to 1.40 dh/kg. On March 19: Voucher output 32/08: 500 kg. March 20: Voucher output 36/08: 600 kg. March 26: Entry of 600 kg at the price of 1.30 dh per kg March 29: Exit voucher 44/08: 700 kg. TAF: 1. Establish inventory using the three methods Exercise -3- (Free Exercise) UCAM uses a single N raw material for the manufacture of its products, with a stock of 33,280 kg to 5 dh/kg. The movements were as follows in January: January 6: release of 10,000 kg of raw material. Order 34. January 9: Reception of 25,000 kg at purchase cost of 132.256 dh. On January 17: Released to order 54 of 20,000 kg. On January 24: Reception of 8,070 kg at the total purchase cost of 42,367.50 dh. On January 27: Released to the order of 3,000 kg 57. TAF: 1. Establish the permanent inventory of raw material N using the end-of-period CUMP method. fifo and according to the CUMP method after each entry. 2. To speed up the process of calculating its cost prices, the company applies the price method addressed for the valuation of outputs, i.e. for January 5, 5 dh per kg of raw material. Establish inventory using this method. Exercise - 4 - (Free Exercise) A stock recorded, during the month of May, of the following movements, the manager of this action asks you to draw stocks according to the methods FIFO, LIFO and CMUP. Date movement quantity cost 01-05 Initial stock 8 32 07-05 Inbound 10 34 12-05 Output 5 - 15-05 Output 8 - 18-05 Entry 1 0 34.5 22-05 Exit 6 - 25-05 Exit 4 - 28-05 Entry 15 35 31-05 Exit 4 - Exercise - 5 - (Free Exercise) Em movements, for the month of January, of the raw material X. Amount of movement of date cost unit 01-01 Initial stock 50 kg 10 DH 03-01 Entry 20 kg 15 DH 07-01 Output 25 kg - 12-01 01 Output 35 kg - 28-01 Entry 60 kg 12 DH 03-03 Output 45 kg - TAF: Apply the methods taught to prepare inventory sheets for this MP X. In this analytical accounting exercise you will try to determine the final stock level by the CMUP method after each cmup method at the end of the year and finally by the FIFO method and the LIFO method. The company Beta d'Oujda observes the following stock movements during the month of February 2007: 1.....February 01..... Stock..... 100 items in 10 Dhs 5 February..... Output..... 50 articles February 13..... Entry..... 150 articles on 12 Dhs February 18th.... Output..... 80 articles February 28... Entry..... 200 articles in 13 Dhs Dhs

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