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this set (6) The  
inventory of Sheridan  
Company on December  
31, 2017, consists of the  
following items. Part  
Quantity Cost per Unit  
Net Realizable Value

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E8-15) FIFO Units Unit

Cost Total Cost 5-Jan

400 \$ 80 \$ 32,000

22-Jan 200 \$ 80 \$

16,000 600 \$ 95 \$

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57,000 29-Jan 400 \$ 95

\$ 38,000 COGS 1600 \$

143,000 Ending

Inventory 80000 LIFO

Units Unit Cost Total

Cost 5-Jan 400 \$ 100 \$

40,000 22-Jan 400 \$ 100

\$ 40,000 400 \$ 95 \$

38,000 29 ...

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TAXES Assignment For  
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PROBLEM 1: TRUE  
OR FALSE TRUE 1.

PAS 12 Income Taxes  
requires reporting  
entities to use the asset  
and liability method of  
accounting for income  
taxes. FALSE 2. Rent  
revenue received in

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advance is recognized as revenue for financial reporting purposes prior to its recognition for tax purposes.

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the following lettered  
items representing the

disclosures of trade

accounts receivables

from Corp.'s notes to the

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Valuation Issues

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cost-or-market. 1, 2, 3,

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Exercise 13.2 A. Date

Accounts and

explanations Debit

Credit Sept. 1 Inventory

\$50,000 Accounts

payable (Encino)



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\$50,000 To record  
inventory bought on  
account Oct. 1 Accounts  
payable (Encino) \$50,00  
0 Notes payable  
(Encino) \$50,000 To  
record payment of  
accounts payable with a  
note at 8% ...

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