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Accounting for Merchandising Operations

Chapter Preview

Merchandising is one of the largest and most influential industries in the United States. It is likely that a number of you will work for a merchandiser. Therefore, understanding the financial statements of merchandising companies is important. In this chapter, you will learn the basics about reporting merchandising transactions. In addition, you will learn how to prepare and analyze a commonly used form of the income statement—the multiple-step income statement.

Feature Story

Buy Now, Vote Later

Have you ever shopped for outdoor gear at an **REI** (**Recreational Equipment, Inc.**) store? If so, you might have been surprised if a salesclerk asked if you were a member. A

member? What do you mean a member? REI is a consumer cooperative, or “co-op” for short. To figure out what that means, consider this:

As a cooperative, the Company is owned by its members. Each member is entitled to one vote in the election of the Company’s Board of Directors. Recent data show that we have more than 18 million members.

Chapter 5 Text Solutions Teacherweb

Hussin A.Rothana



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