



Accounting for Inventory: Second Edition

Steven M. Bragg

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The inventory asset is difficult to track and assign a cost to, and so represents a significant source of financial statement errors. Accounting for Inventory presents every issue that the accountant needs to create and maintain a comprehensive system of inventory accounting. Topics covered include inventory counting systems, cost layering, standard costing, overhead allocation, the lower of cost or market rule, disclosures, transfer pricing, budgeting, measurements, and much more.

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