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inventory quantities. The steps are (1) taking a physical
inventory of goods on hand and (2) determining the
ownership of goods in transit or on [...]*

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Objectives After studying this chapter, you should be able to:*

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(min.) BE1 1 C Simple 3–5 BE2 2 AP Simple 2–4 BE3 3 AP
Simple 2–4 BE4 3 AP Simple 2–4 BE5 4 AP Simple 6–8 BE6
5 AP Simple 4–6 BE7 5 AP Simple 3–5 BE8 5 AP Simple 4–6*

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1. IFRS EDITION (2nd) Financial Accounting Chapter - 7

Jerry J. Weygandt Paul D. Kimmel Donald E. Kieso Fraud,

Internal Control and Cash ; 2. Learning Objectives After

studying this chapter, you should be able to: 1 De?ne fraud

and internal control. 2 Identify the principles of internal control

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