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Problem 8-8 (Time 30–40 minutes) Purpose—to provide a problem which covers the use of inventory pools for dollar-value LIFO. The student is required to compute ending inventory, cost of goods sold, and gross profit using dollar-value LIFO, first with one inventory pool and then with three pools.

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accounting standards. But as the business world became more global, regulators, investors, large

companies and auditing firms began to realize the importance of having common standards in all areas of the financial reporting chain. In a survey conducted in late 2007 by the International Federation of Accountants

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