ชื่อ.....................................สกุล...................................สาขา..............................ระดับชั้น..................

ใบงานที่ 4

ข้อที่ 1. ต่อไปนี้เป็นรายการซื้อสินค้าของร้านรุ่งเรืองค้าไม้ ระหว่างปี 25X1

สินค้าคงเหลือยกมา 1 มกราคม 25X1 400 ชิ้น ๆละ 19.75 บาท

ซื้อสินค้าครั้งที่ 1 800 ชิ้นๆละ 22 บาท

ซื้อสินค้าครั้งที่ 2 1,200 ชิ้นๆละ 24 บาท

ซื้อสินค้าครั้งที่ 3 600 ชิ้นๆละ 22 บาท

สินค้าคงเหลือ ณ วันที่ 31 ธันวาคม 25X1 มีจำนวน 750 ชิ้น

ให้ทำ 1. คำนวณราคาสินค้าคงเหลือตาม วิธีเข้าก่อน-ออกก่อน หรือ FIFO

2. คำนวณราคาสินค้าคงเหลือตาม วิธีเข้าหลัง-ออกก่อน หรือ LIFO

3. คำนวณราคาสินค้าคงเหลือตามวิธีถัวเฉลี่ยถ่วงน้ำหนัก

ตอบ

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ข้อที่ 2. ต่อไปนี้เป็นยอดคงเหลือเกี่ยวกับสินค้าของ ก.พาณิชย์ เมื่อวันที่ 31 ธันวาคม 25X1 สินค้าคงเหลือ (ต้นงวด) 1 มกราคม 25X1 25,800 บาท

ซื้อสินค้า 31,400 บาท

ส่งคืนสินค้า 1,800 บาท

ส่วนลดรับ 1,600 บาท

ค่าขนส่งเข้า 1,000 บาท

สินค้าคงเหลือ (ปลายงวด) เมื่อวันที่ 31 ธันวาคม 25X1 14,000 บาท

ให้ทำ 1. คำนวณซื้อสุทธิ

2. คำนวณต้นทุนขายสินค้า

3. งบต้นทุนขาย

ตอบ 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