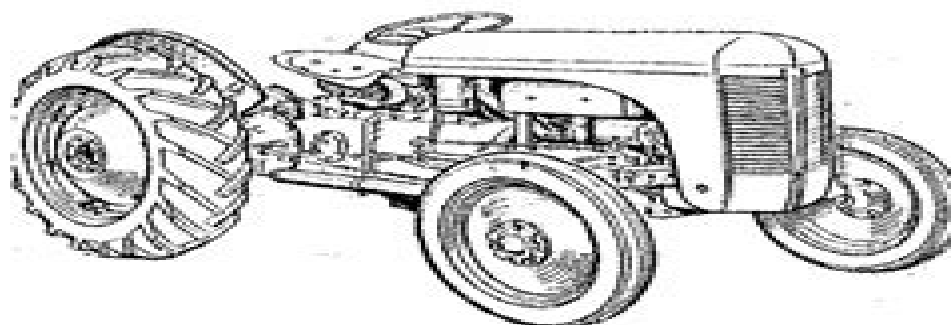


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 - Chapter 4: Ferguson Te20 Workshop Repair Manual in Specific Contexts
 - Chapter 5: Conclusion
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web lower of cost and net realizable value valuation the cost percentage is then used to reduce the retail value of the ending inventory to cost fcls cost retail ratio is 40 90 000 225 000 and ending inventory at cost is therefore 20 000 40 x 50 000 ending inventory at retail 2

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web ch9 problem 1c short term debt expected to be refinanced while examining the 2016 financial statements of warder corporation you found evidence that the following were not included in its current liabilities on the december 31 2016 balance sheet 1 a note payable due and paid by warder on february 19 2016