 Module 31D: Inventory Valuation (Optional): Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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|  | **Fully meeting expectations, with enriched understanding (EU)** | **Fully meeting grade level expectations (FM)** | **Mostly meeting grade level expectations (MM)** | **Not yet meeting grade level expectations (NY)** |
| **Examine different inventory valuation methods.** | You can thoughtfully examine different inventory valuation methods.You might be: * able to discuss the benefits of both periodic and perpetual and make a recommendation to a business on which one would be more beneficial.
* Able to discuss the positive and negatives to the different pricing systems and could recommend which one would be most accurate to a business.
 | You can examine different inventory valuation methods.You show this by:* Calculating the value of inventory using fifo, lifo, and average cost.
* Can take the above calculations and can indicate what a change in market price would do in each of the situations.
* Taking the calculations and explain how each would change the COGS and Net Income
* Given a set of inventory related transactions can show the entries using both periodic and perpetual methods (purchase of mdse, sales, return and discount).

You support your examination with relevant details and examples.  | You are exploring and practicing examining different inventory valuation methods.You may be: * Calculating the value of inventory using multiple methods but cannot extend the learning to how it will change COGS or Net income.
* Making errors when determining what a change in market value would do to the calculations of inventory value.
* Making accuracy errors while doing transactions using either periodic or perpetual
 | You are having trouble examining different inventory valuation methods.Consider: * Determine the differences between periodic and perpetual.
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Feedback: