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

.....................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................

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 ............................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................ ..............................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................

..................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................