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goods belongs to the consignor (Smart). Thus, these goods should be included in Smart's inventory. (b) The goods in transit should not be included in the inventory count because ownership by Smart does not occur until the goods reach the buyer.

CHAPTER 6

Chapter 6. Question Number Answer Level 1 Head Reference for Answer Difficulty 1 B - Elaboration The Stages and Activities of System Development. M 2 A - Inception The Stages and Activities of System Development. E 3 B - Diamond Family IS Methodology. M 4 D - Risk avoidance Managing the IS Project. E 5 team composition The People Who Develop IS

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