

Solution Sample Inventory Problems

1. Quickie Grocery started business on January 1st and used a periodic inventory system. During January, it acquired the following five bottles of Corporate-Cola soft drink:

Date	Jan. 2	Jan. 10	Jan. 12	Jan. 16	Jan. 25
Cost	\$1.00	\$2.00	\$3.00	\$4.00	\$5.00

A January 31 inventory count revealed that two bottles remained on the shelf. How many bottles were sold in January?

$$5 - 2 = 3 \text{ bottles}$$

Specific Identification

The Quickie Grocery keeps track of each individual bottle. Suppose Quickie Grocery knows that it sold the bottles acquired on Jan. 2, 12, and 16.

- a) What was the cost of goods sold for January?
 $\$1.00 + \$3.00 + \$4.00 = \8.00
- b) What was the value of inventory on January 31?
 $\$2.00 + \$5.00 = \$7.00$

First-in, First-out (FIFO)

Suppose Quickie Grocery uses FIFO inventory costing method.

- a) What was the cost of goods sold for January?
 $\$1.00 + \$2.00 + \$3.00 = \6.00
- b) What was the value of inventory on January 31?
 $\$4.00 + \$5.00 = \$9.00$

Last-in, First-out (LIFO)

Suppose Quickie Grocery uses LIFO inventory costing method.

- a) What was the cost of goods sold for January?
 $\$5.00 + \$4.00 + \$3.00 = \12.00
- b) What was the value of inventory on January 31?
 $\$1.00 + \$2.00 = \$3.00$

Inventory Problems And Solutions

Christian Drosten



Inventory Problems And Solutions:

Eventually, you will enormously discover a additional experience and carrying out by spending more cash. nevertheless when? accomplish you acknowledge that you require to get those all needs afterward having significantly cash? Why dont you attempt to acquire something basic in the beginning? Thats something that will guide you to understand even more in this area the globe, experience, some places, next history, amusement, and a lot more?

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