

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

Liying Dong



Inventory Problems And Solutions:

Problems & Solutions in Inventory Management Dinesh Shenoy, Roberto Rosas, 2017-10-05 This book presents a compilation of over 200 numerical problems and solutions that students can use to learn practice and master the Inventory Control and Management concepts. Intended as a companion to any of the standard textbooks in Inventory Control and Management and written in simple language, it illustrates very clearly the steps students need to follow in order to solve a given problem. It also explains which solution methodologies can be used under which circumstances. Offering an ideal one stop resource for mid level engineering and business students who have taken Inventory Management or a related subject as an elective, this book is the only one students will ever need to prepare and gain confidence for their examinations in this subject. Some Inventory Problems and Solutions Karabi Dutta Choudhury, 2015

Problems & Solutions In Management Accounting - SBPD Publications Dr. B. P. Agarwal, Dr. B. K. Mehta, 2021-10-15 According to the Latest Syllabus based on Latest syllabus 2021 B Com Semester VI 3 Financial Statement 4 Analysis and Interpretation of Financial Statements 5 Ratio Analysis 6 Fund Flow Statement 7 Cash Flow Statement AS 3 8 Materials Control and Valuation 9 Inflation Accounting or Price Level Changes 10 Marginal Costing and Absorption Costing 11 Break Even Point or Cost Volume Profit Analysis 12 Decision Accounting and Marginal Costing System 13 Standard Costing and Cost Variance Analysis

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