

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

Irvin N. Gleim, Dale L. Flesher



Inventory Problems And Solutions:

Whispering the Techniques of Language: An Mental Quest through **Inventory Problems And Solutions**

In a digitally-driven earth where monitors reign supreme and immediate conversation drowns out the subtleties of language, the profound secrets and emotional subtleties hidden within phrases often move unheard. However, set within the pages of **Inventory Problems And Solutions** a charming fictional prize pulsing with natural emotions, lies an extraordinary journey waiting to be undertaken. Composed by a talented wordsmith, this charming opus encourages viewers on an introspective trip, softly unraveling the veiled truths and profound impact resonating within ab muscles material of every word. Within the emotional depths with this poignant evaluation, we shall embark upon a heartfelt exploration of the book is key themes, dissect their captivating publishing type, and fail to the strong resonance it evokes strong within the recesses of readers hearts.

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