

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

R Sandford



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**

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Table of Contents Inventory Problems And Solutions

1. Understanding the eBook Inventory Problems And Solutions
 - The Rise of Digital Reading Inventory Problems And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Inventory Problems And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Inventory Problems And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Inventory Problems And Solutions
 - Personalized Recommendations
 - Inventory Problems And Solutions User Reviews and Ratings

- Inventory Problems And Solutions and Bestseller Lists
- 5. Accessing Inventory Problems And Solutions Free and Paid eBooks
 - Inventory Problems And Solutions Public Domain eBooks
 - Inventory Problems And Solutions eBook Subscription Services
 - Inventory Problems And Solutions Budget-Friendly Options
- 6. Navigating Inventory Problems And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Inventory Problems And Solutions Compatibility with Devices
 - Inventory Problems And Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Inventory Problems And Solutions
 - Highlighting and Note-Taking Inventory Problems And Solutions
 - Interactive Elements Inventory Problems And Solutions
- 8. Staying Engaged with Inventory Problems And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Inventory Problems And Solutions
- 9. Balancing eBooks and Physical Books Inventory Problems And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Inventory Problems And Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Inventory Problems And Solutions
 - Setting Reading Goals Inventory Problems And Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Inventory Problems And Solutions
 - Fact-Checking eBook Content of Inventory Problems And Solutions
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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