

## Solution Sample Inventory Problems

1. Quickie Grocery started business on January 1<sup>st</sup> 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

**Michal Rosen-Zvi**



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*Some Inventory Problems and Solutions* Karabi Dutta Choudhury,2015

**Accountancy Problems** Leo Greendlinger,1910

*Problems & Solutions In Management Accounting - SBPD Publicatio*s 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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**CPA Examination Review: Problems and solutions** Irvin N. Gleim,1978

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**Accountancy Problems with Solutions** Leo Greendlinger,1911

**1914 C.P.A. Problems and Solutions: Missouri, December 1913; Ohio, November 1913; Massachusetts, October 1914** ,1915

**Solutions to Problems in C.P.A. Accounting Vol.I(A)** George Hillis Newlove,1921

*CMA Examination Review: Problems and solutions* Irvin N. Gleim,Dale L. Flesher,1992

*Solutions to Problems in Elementary Cost Accounting* Charles F. Schlatter,1928

**Classified C. P. A. Problems and Solutions - 1915** Henry Cantwell Cox,1916

**C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins,1928

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