

## Continuing Cookie Chronicle

(Note: This is a continuation of the Cookie Chronicle from Chapters 1 through 5.)

**CCC6** Natalie is busy establishing both divisions of her business (cookie classes and mixer sales) and completing her business degree. Her goals for the next 11 months are to sell one mixer per month and to give two to three classes per week.

The cost of the fine European mixers is expected to increase. Natalie has just negotiated new terms with Kzinski that include shipping costs in the negotiated purchase price (mixers will be shipped FOB destination), but the supplier cannot guarantee the invoice price. Natalie has decided to use a periodic inventory system and now must choose a cost flow assumption for her mixer inventory.

The following transactions occur in February to May 2018.

- Feb. 2 Natalie buys two deluxe mixers on account from Kzinski Supply Co. for \$1,150 (\$575 each), FOB destination, terms n/30.
- 16 She sells one deluxe mixer for \$1,100 cash.
- 25 She pays the amount owed to Kzinski.
- Mar. 2 She buys one deluxe mixer on account from Kzinski Supply Co. for \$592, FOB destination, terms n/30.
- 30 Natalie sells two deluxe mixers for a total of \$2,200 cash.
- 31 She pays the amount owed to Kzinski.
- Apr. 1 She buys two deluxe mixers on account from Kzinski Supply Co. for \$1,172 (\$586 each), FOB destination, terms n/30.
- 13 She sells three deluxe mixers for a total of \$3,300 cash.
- 30 Natalie pays the amount owed to Kzinski.
- May 4 She buys three deluxe mixers on account from Kzinski Supply Co. for \$1,800 (\$600 each), FOB destination, terms n/30.
- 27 She sells one deluxe mixer for \$1,100 cash.

### Instructions

- Prepare journal entries for each of the transactions.
- Determine the cost of goods available for sale. Recall from Chapter 5 that at the end of January, Cookie Creations had three mixers on hand at a cost of \$570 each.
- Calculate (i) ending inventory, (ii) cost of goods sold, (iii) gross profit, and (iv) gross profit rate under each of the following methods: LIFO, FIFO, and average cost. (Round average unit cost to three decimal places.)
- Natalie is thinking of getting a bank loan. If this is the only factor Natalie has to consider in choosing an inventory cost flow assumption, which cost flow assumption would you recommend that Natalie use? Why?

# Cookie Chronicle Answers Chapter 5

**ML Yell**



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**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

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**Conversations With Food** Dorothy Chansky, Sarah W. Tracy, 2021-02-02 Conversations With Food offers readers an array of essays revealing the power of food and its absence to transform relationships between the human and non human realms to define national colonial and postcolonial cultures to help instantiate race gender and class relations and to serve as the basis for policymaking Food functions in these contexts as items in religious or secular law as objects with which to bargain or over which to fight as literary trope and as a way to improve or harm health individual or collective The anthology ranges from Ancient Greece to the posthuman fairy underworld from the codifying of French culinary heritage to the strategic marketing of 100 calorie snacks from the European famine after the Second World War to the lush and exotic cuisines of culinary tourism today Conversations With Food will engage anyone interested in discovering the disciplinary breadth and depth of food studies The anthology is ideally suited for introductory and advanced courses in food studies as it includes essays in a range of humanities and social science disciplines and each author draws cross disciplinary linkages between their own work and other essays in the volume This thematic and conceptual intercalation when read with the editors introduction makes the collection an exceptionally strong representation of the field of food studies

**Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts

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**The Book Review Digest**, 2003 **Chronicle of the Horse**, 1987-04

**Information Processing Complet** Judith A. Chiri, 1993-12 **Journal of United Labor** Knights of Labor, 1893

Quill & Quire, 2000 *The Publishers Weekly*, 2001 **Daily Variety**, 1960 *Forthcoming Books* Rose Army, 2002-04

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Truck; Workbook Joyce A. Cascio,2005-05      The New York Times Index ,1992      The National Publisher ,1944

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