

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 Chronicles Answers

Lei Shi

A red circular graphic with a gradient, appearing as a stylized arrow or a decorative element, positioned to the right of the 'Lei Shi' text.

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Table of Contents Cookie Chronicles Answers

1. Understanding the eBook Cookie Chronicles Answers
 - The Rise of Digital Reading Cookie Chronicles Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Cookie Chronicles Answers
 - 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 Cookie Chronicles Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Cookie Chronicles Answers
 - Personalized Recommendations
 - Cookie Chronicles Answers User Reviews and Ratings
 - Cookie Chronicles Answers and Bestseller Lists
5. Accessing Cookie Chronicles Answers Free and Paid eBooks
 - Cookie Chronicles Answers Public Domain eBooks
 - Cookie Chronicles Answers eBook Subscription Services
 - Cookie Chronicles Answers Budget-Friendly Options

6. Navigating Cookie Chronicles Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Cookie Chronicles Answers Compatibility with Devices
 - Cookie Chronicles Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Cookie Chronicles Answers
 - Highlighting and Note-Taking Cookie Chronicles Answers
 - Interactive Elements Cookie Chronicles Answers
8. Staying Engaged with Cookie Chronicles Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Cookie Chronicles Answers
9. Balancing eBooks and Physical Books Cookie Chronicles Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Cookie Chronicles Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Cookie Chronicles Answers
 - Setting Reading Goals Cookie Chronicles Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Cookie Chronicles Answers
 - Fact-Checking eBook Content of Cookie Chronicles Answers
 - 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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