

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?

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Cookie Chronicle Ch Answers: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have captivated audiences this year. The Must-Read : Colleen Hoovers "It Ends with Us" This touching tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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