

(a) Responses to Natalie's questions

1. The mixers should be classified as inventory as they are for resale.
2. A perpetual inventory system will provide better control over inventory. Because you are dealing with high-value items you should use the perpetual system.
3. You still need to count inventory to ensure that your records are accurate and that the inventory that is supposed to be on hand is actually there. I suggest you should count the inventory once a month.

(b)		GENERAL JOURNAL		J1
Date		Account Titles and Explanation	Debit	Credit
Jan. 4		Merchandise Inventory	2,875	
		Accounts Payable		2,875
6		Merchandise Inventory	100	
		Cash		100
7		Accounts Payable [(\$2,875 ÷ 5) + \$20]	595	
		Merchandise Inventory		595
8		Cash	375	
		Accounts Receivable		375
12		Accounts Receivable	3,450	
		Sales		3,450
12		Cost of Goods Sold (\$595 X 3)	1,785	
		Merchandise Inventory		1,785

Continuing Cookie Chronicle Accounting Answers Ccc5

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

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