

## (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.

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

# Accounting Continuing Cookie Chronicle Cccsolution

**S Marginson**

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