Continuing Cookie Chronicle

CCC5 Because Natalie has had such a successful first few months, she is considering other opportunities to develop her business. One opportunity is to become the exclusive distributor of a line of fine European mixers. The current cost of a mixer is approximately \$550, and Natalie would sell each one for \$1,100. Natalie comes to you for advice on how to account for these mixers. Each appliance has a serial number and can be easily identified.

Natalie asks you the following questions.

- "Would you consider these mixers to be inventory? Or, should they be classified as supplies or equipment?"
- "I've learned a little about keeping track of inventory using both the perpetual and the periodic systems of accounting for inventory. Which system do you think is better? Which one would you recommend for the type of inventory that I want to sell?"
- "How often do I need to count inventory if I maintain it using the perpetual system? Do I need to count inventory at all?"

In the end, Natalie decides to use the perpetual method of accounting for inventory, and the following transactions happen during the month of January.

- Jan. 4 She buys five deluxe mixers on account from Kzinski Supply Co. for \$2,750, terms n/30.
 - 6 She pays \$100 freight on the January 4 purchase.
 - 7 Natalie returns one of the mixers to Kzinski because it was damaged during shipping. Kzinski issues Cookie Creations credit for the cost of the mixer plus \$20 for the cost of freight that was paid on January 6 for one mixer.
 - 8 She collects the amount due from the neighborhood community center that was accrued at the end of December 2017.
 - 12 She sells three deluxe mixers on account for \$3,300, FOB destination, terms n/30. The mixers cost \$570 each (including freight).
 - 13 Natalie pays her cell phone bill previously accrued in the December adjusting journal entries.
 - 14 She pays \$75 of delivery charges for the three mixers that were sold on January 12.
 - 14 She buys four deluxe mixers on account from Kzinski Supply Co. for \$2,200, terms n/30.
 - 17 Natalie is concerned that there is not enough cash available to pay for all of the mixers purchased. She issues additional common stock for \$1,000.
 - 18 She pays \$80 freight on the January 14 purchase.
 - 20 She sells two deluxe mixers for \$2,200 cash.
 - 28 Natalie issues a check to her assistant. Her assistant worked 20 hours in January and is also paid for amounts owing at December 31, 2017. Recall that Natalie's assistant earns \$8 an hour.
 - 28 Natalie collects amounts due from customers in the January 12 transaction.
 - 31 She pays Kzinski all amounts due.
 - 31 Cash dividends of \$750 are paid.

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BK Dibble

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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 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 Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

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 The Angel Chronicles Richie Tankersley, 2001-08-09 The course of love in Sunnydale never runs smoothly especially for Buffy Summers the Vampire Slayer and her boyfriend Angel the vampire They re going through the usual early stages of a romantic relationship dressing to impress going on coffee dates and saving the world When Buffy tries to be more like the girls from Angel's distant past she succeeds a little too well becoming helpless in the face of real evil Career week at school finds Buffy questioning her future as the Slayer and all the relationship baggage that title comes with until an unexpected ally gives new insight into her calling And when Angel is taken hostage by an old acquaintance with sinister plans Buffy realizes she must draw on all her passion to save the one she loves Now collected for the first time are three stories from the hit TV series chronicling Buffy and Angel s growing romantic relationship **Chronicles of Carlingford** Mrs. Oliphant (Margaret), 1862 The Blue Mist Chronicles: Rage of Saturn, The Heronclaw Chronicles Gavin Wolfe-Winland, 2022-12-21 The Masserly Ingenious Clan is tasked to investigate a murder put on display in their city However when these demon hunters are forced to work with the Daughter of Lucifer and her team the MIC find a demon raising cult in the Fey Realm The trust between the two teams will be tested when the brewing threat hits the streets of Masserly Magic by Starlight: Terra Haven Holiday Chronicles, Books 1-3 Rebecca Chastain, 2023-12-05 Merry solstice and happy new year Celebrate the holidays with Mika Kylie and their beloved gargoyle companions in three heartwarming festive stories THE STOLEN SOLSTICE Mika and Kylie are excited to

host a winter solstice party or they would be but the decorations keep disappearing So do the cookies What's next The presents Teaming up with gargoyles Oliver and Quinn Mika and Kylie vow to catch the thief But can they track down the naughty culprit before the holiday is ruined THE MISTLETOE CROWN Every winter solstice newly engaged couples vie for the coveted Mistletoe Crown in the annual Darling Dearest Derby In front of their family friends and fellow Terra Haven citizens the couples battle it out in side splitting challenges designed to test their compatibility coordination grit and humility It s a tradition well worth the price of admission or at least that s what Kylie thinks until she and Grant are thrust into the outlandish competition THE MIDNIGHT SLEIGH Nothing wraps up a winter solstice better than the fireworks competition This year Mika and Oliver are thrilled to be at the heart of it cheering on Mika's boyfriend Marcus and the city's other top fire elementals But an unexpected threat lurks in the starry night drawn to the fiery art Unchecked it will consume every scrap of warmth in the city transforming Terra Haven's cheerful winter wonderland into an icy tundra as inhospitable as the north pole Unless Mika Marcus and Oliver can stop it This holiday wrap yourself in the magic of the season with an enchanting trilogy that overflows with heart humor and festive fun Start reading today OTHER NOVELS IN THIS WORLD Gargoyle Guardian Chronicles Magic of the Gargoyles Curse of the Gargoyles Secret of the Gargoyles Flight of the Gargoyles Terra Haven Chronicles Deadlines Dryads Leads Lynxes Headlines Hydras Muckrakers Minotaurs Merlina: Chronicles part One BK Dibble, 2011-03-03 A young ladies life is thrown into a whirlwind when her Great Great grandfather Merlin the magician takes her as his new apprentice Can she save him herself and the world from new magical threats read and find out

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