

**(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>(b)</b>		<b>GENERAL JOURNAL</b>		<b>J1</b>
<b>Date</b>		<b>Account Titles and Explanation</b>	<b>Debit</b>	<b>Credit</b>
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 Solution 5

**SA Dillow**



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