Using Microsoft Excel and Access 2016 for Accounting 5th edition Owen Solutions Manual

SKU: 9781337109048-SOLUTIONS

CHAPTER 2

EXCEL BASICS

CHAPTER 2 QUESTIONS

1. To put data into a cell, you must first select the cell by clicking on it. As you type, the data is also automatically entered into the formula bar.
2. Text entries into cells are often referred to as labels, while numbers or formula entries are referred to as values.
3. The # signs indicate the column width is too small to display the cell value.
4. To change column width place the mouse pointer to the right of the column header you wish to change. The cursor should change into a line with two arrows pointing left and right. While holding the mouse button down drag the column to the right to increase the width and to the left to decrease the width. To change row height place the mouse pointer on the bottom of the row header you wish to change. The cursor should change into a line with two arrows pointing up and down. While holding the mouse button down drag the row up to increase the height and down to decrease the height.
5. The appearance of data on a worksheet is controlled by a cell's formatting. Formatting does not change the text or numbers in a cell. Instead, formatting changes the way the text or numbers appear in the worksheet.
6. The Format Painter tool copies formats from one cell and pastes them unto another.
7. All formulas begin with the equal sign (=) followed by cell references, numbers, math symbols, or functions.
8. The SUM function argument contains a reference to a series of cells you want summed.
9. Parentheses specify the order of calculation in a formula. The inner most set of parentheses are calculated first, followed by the next inner most set of parentheses etc.
10. AutoFill allows you to quickly copy a formula down or across a series of cells on a worksheet. If the cells have relative references the formula changes as it is replicated.
11. Absolute references would be used in a formula so that when it is replicated, either by using the copy and paste commands or by using AutoFill, that part of the formula designated as an absolute reference would not change.
12. The cell reference C6 is changed to an absolute reference by placing a $ in front of both the column and row reference ($C$6).
13. To insert a column or row, click on the column or row header (for instance column B, click on the B, or row 5, click on the 5), then right click to reveal the short cut menu, then click insert.
14. To change the name of a sheet in a workbook, double-click the sheet name, type a new name, then press Enter.
15. To print a workbook or worksheet first edit the page setup, preview the print job, then print the job.

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CHAPTER 2 ASSIGNMENTS

1. WHAT SUP TRIAL BALANCE FOR MARCH 31, 2016

a.

	A	B	C	D
1	*What SUP, Inc.*			
2	*Trial Balance*			
3	*March 31, 2019*			
4				
5	**Account**	**Dr.**	**Cr.**	
6	Cash	$ 30,000.00		
7	Accounts receivable	95,000.00		
8	Inventory	120,000.00		
9	Prepaid expenses	14,000.00		
10	Supplies	10,000.00		
11	Land	115,000.00		
12	Building	405,000.00		
13	Accumulated depreciation: Building		$ 60,000.00	
14	Equipment	98,000.00		
15	Accumulated depreciation: Equipment		17,000.00	
16	Accounts payable		80,000.00	
17	Long-term debt		500,000.00	
18	Common stock		1,000.00	
19	Retained earnings		135,000.00	
20	Sales revenue		550,000.00	
21	Cost of goods sold	345,000.00		
22	Advertising expense	15,000.00		
23	Depreciation expense	5,000.00		
24	Other expense	4,000.00		
25	Payroll expense	72,000.00		
26	Utilities expense	15,000.00		
27	Total	$ 1,343,000.00	$ 1,343,000.00	

b.

	A	B	C
1		*What SUP, Inc.*	
2		*Trial Balance*	
3	43555		
4			
5	**Account**	**Dr.**	**Cr.**
6	Cash	30000	
7	Accounts receivable	95000	
8	Inventory	120000	
9	Prepaid expenses	14000	
10	Supplies	10000	
11	Land	115000	
12	Building	405000	
13	Accumulated depreciation: Building		60000
14	Equipment	98000	
15	Accumulated depreciation: Equipment		17000
16	Accounts payable		80000
17	Long-term debt		500000
18	Common stock		1000
19	Retained earnings		135000
20	Sales revenue		550000
21	Cost of goods sold	345000	
22	Advertising expense	15000	
23	Depreciation expense	5000	
24	Other expense	4000	
25	Payroll expense	72000	
26	Utilities expense	15000	
27	Total	=SUM(B6:B26)	=SUM(C6:C26)

2. WHAT SUP SALES WORKSHEET

a.

	A	B	C	D	E	F	G	H
1	*What SUP, Inc.*			Discount %	8%			
2	*Fanatic SUP Sales*							
3	*Week of November 5, 2018*							
4								
5	Product	Cost	Markup	Price	Discount	Net Price	Quantity	Total
6	Fanatic Prowave	$ 850.00	90%	$ 1,615.00	8%	$1,485.80	10	$14,858.00
7	Fanatic Allwave	$ 600.00	110%	$ 1,260.00	8%	$1,159.20	15	$17,388.00
8	Fanatic Fly Air Inflatable	$ 950.00	80%	$ 1,710.00	8%	$1,573.20	4	$ 6,292.80
9	Fanatic Fly Race Wood	$ 425.00	120%	$ 935.00	8%	$ 860.20	9	$ 7,741.80
10	Fanatic Fly Race Carbon	$1,000.00	80%	$ 1,800.00	8%	$1,656.00	3	$ 4,968.00
11	Total							$51,248.60
12								
13								
14								
15								
16								



b.

	A	B	C	D	E	F	G	H
1	*What SUP, Inc.*			Discount %	0.08			
2	*Fanatic SUP Sales*							
3	*Week of November 5, 2018*							
4								
5	Product	Cost	Markup	Price	Discount	Net Price	Quantity	Total
6	Fanatic Prowave	850	0.9	=B6+(B6*C6)	=$E$1	=D6-(D6*E6)	10	=(D6-(D6*E6))*G6
7	Fanatic Allwave	600	1.1	=B7+(B7*C7)	=$E$1	=D7-(D7*E7)	15	=(D7-(D7*E7))*G7
8	Fanatic Fly Air Inflatable	950	0.8	=B8+(B8*C8)	=$E$1	=D8-(D8*E8)	4	=(D8-(D8*E8))*G8
9	Fanatic Fly Race Wood	425	1.2	=B9+(B9*C9)	=$E$1	=D9-(D9*E9)	9	=(D9-(D9*E9))*G9
10	Fanatic Fly Race Carbon	1000	0.8	=B10+(B10*C10)	=$E$1	=D10-(D10*E10)	3	=(D10-(D10*E10))*G10
11	Total							=SUM(H6:H10)

CHAPTER 2 CASES

1. Kelly's Boutique

a.

Kelly's Boutique, Inc.
Book List



Discount: *8%*

Dept	Product	Author	On Hand	List Price	Sales Price
Adult	Angela's Ashes	McCourt	5	7.99	7.35
Children	Betsy - Tacy	Lovelace	2	12.95	11.91
Children	Blueberries for Sal	McCloskey	2	16.99	15.63
Children	Caddie Woodlawn	Brink	1	17.00	15.64
Adult	Deep End of the Ocean	Mitchard	4	12.95	11.91
Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24.00	22.08
Children	Green Eggs and Ham	Seuss	1	7.99	7.35
Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	16.51
Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	16.51
Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	16.51
Children	Hop on Pop	Seuss	1	7.99	7.35
Adult	Horse Whisperer	Evans	2	24.95	22.95
Children	Lentil	McCloskey	2	16.99	15.63
Children	Make Way for Ducklings	McCloskey	2	17.99	16.55
Adult	Memoirs of a Geisha	Golden	4	26.95	24.79
Adult	Message in a Bottle	Sparks	2	20.00	18.40
Children	One Morning in Maine	McCloskey	1	16.99	15.63
Adult	Snow Falling on Cedars	Guterson	2	21.95	20.19
Children	The Cat in the Hat	Seuss	1	7.99	7.35
Adult	The Notebook	Sparks	3	16.95	15.59
	Total		47		

b.

Kelly's Boutique, Inc.
Book List



Discount: 12%

Dept	Product	Author	On Hand	List Price	Sales Price
Adult	Angela's Ashes	McCourt	5	7.99	7.03
Children	Betsy - Tacy	Lovelace	2	12.95	11.40
Children	Blueberries for Sal	McCloskey	2	16.99	14.95
Children	Caddie Woodlawn	Brink	1	17.00	14.96
Adult	Deep End of the Ocean	Mitchard	4	12.95	11.40
Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24.00	21.12
Children	Green Eggs and Ham	Seuss	1	7.99	7.03
Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	15.80
Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	15.80
Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	15.80
Children	Hop on Pop	Seuss	1	7.99	7.03
Adult	Horse Whisperer	Evans	2	24.95	21.96
Children	Lentil	McCloskey	2	16.99	14.95
Children	Make Way for Ducklings	McCloskey	2	17.99	15.83
Adult	Memoirs of a Geisha	Golden	4	26.95	23.72
Adult	Message in a Bottle	Sparks	2	20.00	17.60
Children	One Morning in Maine	McCloskey	1	16.99	14.95
Adult	Snow Falling on Cedars	Guterson	2	21.95	19.32
Children	The Cat in the Hat	Seuss	1	7.99	7.03
Adult	The Notebook	Sparks	3	16.95	14.92
	Total		47		

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c.

	A	B	C	D	E	F
1	*Kelly's Boutique, Inc.*				*Discount:*	*0.08*
2	*Book List*					
3						
4						
5	**Dept**	**Product**	**Author**	**On Hand**	**List Price**	**Sales Price**
6	Adult	Angela's Ashes	McCourt	5	7.99	=E6-(E6*$F$1)
7	Children	Betsy - Tacy	Lovelace	2	12.95	=E7-(E7*$F$1)
8	Children	Blueberries for Sal	McCloskey	2	16.99	=E8-(E8*$F$1)
9	Children	Caddie Woodlawn	Brink	1	17	=E9-(E9*$F$1)
10	Adult	Deep End of the Ocean	Mitchard	4	12.95	=E10-(E10*$F$1)
11	Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24	=E11-(E11*$F$1)
12	Children	Green Eggs and Ham	Seuss	1	7.99	=E12-(E12*$F$1)
13	Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	=E13-(E13*$F$1)
14	Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	=E14-(E14*$F$1)
15	Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	=E15-(E15*$F$1)
16	Children	Hop on Pop	Seuss	1	7.99	=E16-(E16*$F$1)
17	Adult	Horse Whisperer	Evans	2	24.95	=E17-(E17*$F$1)
18	Children	Lentil	McCloskey	2	16.99	=E18-(E18*$F$1)
19	Children	Make Way for Ducklings	McCloskey	2	17.99	=E19-(E19*$F$1)
20	Adult	Memoirs of a Geisha	Golden	4	26.95	=E20-(E20*$F$1)
21	Adult	Message in a Bottle	Sparks	2	20	=E21-(E21*$F$1)
22	Children	One Morning in Maine	McCloskey	1	16.99	=E22-(E22*$F$1)
23	Adult	Snow Falling on Cedars	Guterson	2	21.95	=E23-(E23*$F$1)
24	Children	The Cat in the Hat	Seuss	1	7.99	=E24-(E24*$F$1)
25	Adult	The Notebook	Sparks	3	16.95	=E25-(E25*$F$1)
26						
27		Total		=SUM(D6:D26)		

d.

	A	B	C	D	E	F
1	*Kelly's Boutique, Inc.*				*Discount:*	*0.12*
2	*Book List*					
3						
4						
5	**Dept**	**Product**	**Author**	**On Hand**	**List Price**	**Sales Price**
6	Adult	Angela's Ashes	McCourt	5	7.99	=E6-(E6*$F$1)
7	Children	Betsy - Tacy	Lovelace	2	12.95	=E7-(E7*$F$1)
8	Children	Blueberries for Sal	McCloskey	2	16.99	=E8-(E8*$F$1)
9	Children	Caddie Woodlawn	Brink	1	17	=E9-(E9*$F$1)
10	Adult	Deep End of the Ocean	Mitchard	4	12.95	=E10-(E10*$F$1)
11	Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24	=E11-(E11*$F$1)
12	Children	Green Eggs and Ham	Seuss	1	7.99	=E12-(E12*$F$1)
13	Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	=E13-(E13*$F$1)
14	Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	=E14-(E14*$F$1)
15	Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	=E15-(E15*$F$1)
16	Children	Hop on Pop	Seuss	1	7.99	=E16-(E16*$F$1)
17	Adult	Horse Whisperer	Evans	2	24.95	=E17-(E17*$F$1)
18	Children	Lentil	McCloskey	2	16.99	=E18-(E18*$F$1)
19	Children	Make Way for Ducklings	McCloskey	2	17.99	=E19-(E19*$F$1)
20	Adult	Memoirs of a Geisha	Golden	4	26.95	=E20-(E20*$F$1)
21	Adult	Message in a Bottle	Sparks	2	20	=E21-(E21*$F$1)
22	Children	One Morning in Maine	McCloskey	1	16.99	=E22-(E22*$F$1)
23	Adult	Snow Falling on Cedars	Guterson	2	21.95	=E23-(E23*$F$1)
24	Children	The Cat in the Hat	Seuss	1	7.99	=E24-(E24*$F$1)
25	Adult	The Notebook	Sparks	3	16.95	=E25-(E25*$F$1)
26						
27		Total		=SUM(D6:D26)		

3. Wine Depot

a.



Wine Depot
Inventory List

Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Value
American	Cabernet Sauvignon	Beringer	$ 80	750	2010	15347	7	$ 560
American	Cabernet Sauvignon	Woodward	$ 65	750	2012	17539	3	$ 195
American	Chardonnay	Babcock	$ 24	750	2014	17521	4	$ 96
American	Chardonnay	Melville	$ 20	750	2013	16716	10	$ 200
American	Chardonnay	Neyers	$ 30	750	2015	16528	12	$ 360
American	Chardonnay	Talbot	$ 61	750	2015	16739	5	$ 305
American	Merlot	Gainey	$ 36	750	2015	14539	5	$ 180
American	Sauvignon Blanc	Brander	$ 22	750	2015	17024	10	$ 220
American	Sauvignon Blanc	Voss	$ 21	750	2014	16554	8	$ 168
American	Syrah	Cafaro	$ 35	750	2014	16874	15	$ 525
American	Syrah	Carhartt	$ 34	750	2014	16769	10	$ 340
American	Zinfandel	Gary Farrell	$ 22	750	2016	17549	3	$ 66
American	Zinfandel	Joel Gott	$ 28	750	2015	17425	7	$ 196
Austrailia	Chardonnay	Clarendon	$ 41	750	2016	13883	12	$ 492
Austrailia	Pinot Noir	Bass Phillip	$ 65	750	2016	15966	24	$ 1,560
Chile	Cabernet Sauvignon	Miguel Torres	$ 11	750	2014	17578	2	$ 22
Italy	Red Chianti	San Vincenti	$ 32	750	2015	17840	12	$ 384
New Zealand	Sauvignon Blanc	Mud House	$ 15	750	2015	17454	24	$ 360
South Africa	Sauvignon Blanc	Neil Ellis	$ 16	750	2016	17275	1	$ 16
						Total		$ 6,245

b.



Wine Depot
Inventory List

Cost % *60%*

Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Cost
American	Cabernet Sauvignon	Beringer	$ 80	750	2010	15347	7	$ 336
American	Cabernet Sauvignon	Woodward	$ 65	750	2012	17539	3	$ 117
American	Chardonnay	Babcock	$ 24	750	2014	17521	4	$ 58
American	Chardonnay	Melville	$ 20	750	2013	16716	10	$ 120
American	Chardonnay	Neyers	$ 30	750	2015	16528	12	$ 216
American	Chardonnay	Talbot	$ 61	750	2015	16739	5	$ 183
American	Merlot	Gainey	$ 36	750	2015	14539	5	$ 108
American	Sauvignon Blanc	Brander	$ 22	750	2015	17024	10	$ 132
American	Sauvignon Blanc	Voss	$ 21	750	2014	16554	8	$ 101
American	Syrah	Cafaro	$ 35	750	2014	16874	15	$ 315
American	Syrah	Carhartt	$ 34	750	2014	16769	10	$ 204
American	Zinfandel	Gary Farrell	$ 22	750	2016	17549	3	$ 40
American	Zinfandel	Joel Gott	$ 28	750	2015	17425	7	$ 118
Austrailia	Chardonnay	Clarendon	$ 41	750	2016	13883	12	$ 295
Austrailia	Pinot Noir	Bass Phillip	$ 65	750	2016	15966	24	$ 936
Chile	Cabernet Sauvignon	Miguel Torres	$ 11	750	2014	17578	2	$ 13
Italy	Red Chianti	San Vincenti	$ 32	750	2015	17840	12	$ 230
New Zealand	Sauvignon Blanc	Mud House	$ 15	750	2015	17454	24	$ 216
South Africa	Sauvignon Blanc	Neil Ellis	$ 16	750	2016	17275	1	$ 10
						Total		$ 3,747

c.

	A	B	C	D	E	F	G	H	I
1			*Wine Depot*						
2			*Inventory List*						
3									
4									
5									
6									
7									
8	**Location**	**Type**	**Winery**	**Price**	**Size**	**Vintage**	**SKU**	**Quantity**	**Value**
9	American	Cabernet Sauvignon	Beringer	80	750	2010	15347	7	=D9*H9
10	American	Cabernet Sauvignon	Woodward	65	750	2012	17539	3	=D10*H10
11	American	Chardonnay	Babcock	24	750	2014	17521	4	=D11*H11
12	American	Chardonnay	Melville	20	750	2013	16716	10	=D12*H12
13	American	Chardonnay	Neyers	30	750	2015	16528	12	=D13*H13
14	American	Chardonnay	Talbot	61	750	2015	16739	5	=D14*H14
15	American	Merlot	Gainey	36	750	2015	14539	5	=D15*H15
16	American	Sauvignon Blanc	Brander	22	750	2015	17024	10	=D16*H16
17	American	Sauvignon Blanc	Voss	21	750	2014	16554	8	=D17*H17
18	American	Syrah	Cafaro	35	750	2014	16874	15	=D18*H18
19	American	Syrah	Carhartt	34	750	2014	16769	10	=D19*H19
20	American	Zinfandel	Gary Farrell	22	750	2016	17549	3	=D20*H20
21	American	Zinfandel	Joel Gott	28	750	2015	17425	7	=D21*H21
22	Austrailia	Chardonnay	Clarendon	41	750	2016	13883	12	=D22*H22
23	Austrailia	Pinot Noir	Bass Phillip	65	750	2016	15966	24	=D23*H23
24	Chile	Cabernet Sauvignon	Miguel Torres	11	750	2014	17578	2	=D24*H24
25	Italy	Red Chianti	San Vincenti	32	750	2015	17840	12	=D25*H25
26	New Zealand	Sauvignon Blanc	Mud House	15	750	2015	17454	24	=D26*H26
27	South Africa	Sauvignon Blanc	Neil Ellis	16	750	2016	17275	1	=D27*H27
28									
29								Total	=SUM(I9:I28)

d.

	A	B	C	D	E	F	G	H	I
1			*Wine Depot*						
2			*Inventory List*						
3									
4			*Cost %*	*0.6*					
5									
6									
7									
8	**Location**	**Type**	**Winery**	**Price**	**Size**	**Vintage**	**SKU**	**Quantity**	**Cost**
9	American	Cabernet Sauvignon	Beringer	80	750	2010	15347	7	=D9*$D$4*H9
10	American	Cabernet Sauvignon	Woodward	65	750	2012	17539	3	=D10*$D$4*H10
11	American	Chardonnay	Babcock	24	750	2014	17521	4	=D11*$D$4*H11
12	American	Chardonnay	Melville	20	750	2013	16716	10	=D12*$D$4*H12
13	American	Chardonnay	Neyers	30	750	2015	16528	12	=D13*$D$4*H13
14	American	Chardonnay	Talbot	61	750	2015	16739	5	=D14*$D$4*H14
15	American	Merlot	Gainey	36	750	2015	14539	5	=D15*$D$4*H15
16	American	Sauvignon Blanc	Brander	22	750	2015	17024	10	=D16*$D$4*H16
17	American	Sauvignon Blanc	Voss	21	750	2014	16554	8	=D17*$D$4*H17
18	American	Syrah	Cafaro	35	750	2014	16874	15	=D18*$D$4*H18
19	American	Syrah	Carhartt	34	750	2014	16769	10	=D19*$D$4*H19
20	American	Zinfandel	Gary Farrell	22	750	2016	17549	3	=D20*$D$4*H20
21	American	Zinfandel	Joel Gott	28	750	2015	17425	7	=D21*$D$4*H21
22	Austrailia	Chardonnay	Clarendon	41	750	2016	13883	12	=D22*$D$4*H22
23	Austrailia	Pinot Noir	Bass Phillip	65	750	2016	15966	24	=D23*$D$4*H23
24	Chile	Cabernet Sauvignon	Miguel Torres	11	750	2014	17578	2	=D24*$D$4*H24
25	Italy	Red Chianti	San Vincenti	32	750	2015	17840	12	=D25*$D$4*H25
26	New Zealand	Sauvignon Blanc	Mud House	15	750	2015	17454	24	=D26*$D$4*H26
27	South Africa	Sauvignon Blanc	Neil Ellis	16	750	2016	17275	1	=D27*$D$4*H27
28									
29								Total	=SUM(I9:I28)

4. Snick's Board Shop

a.

Snick's Board Shop
Inventory List







Category	Manufacturer	Product Name	Price	Style	Product #	Quantity	Retail Value
Complete	Krooked	Krooked Eyes Complete	$ 95.99	Pink/Blue	65-01400	10	$ 959.90
Complete	Element	Element Section Complete	$ 89.99	Black/Red	65-00358	10	$ 899.90
Complete	Almost	Almost Mullen OC Impact V4 Complete	$ 119.99	Orange/Teal	65-00335	10	$ 1,199.90
Complete	Almost	Almost Mullen Premium Day Glow Complete	$ 119.99	Black/Yellow	65-00981	10	$ 1,199.90
Ramp	Element	Element Launch Ramp	$ 209.99	Black/Red	65-01837	5	$ 1,049.95
Ramp	Mojo	Mojo Wedge Ramp	$ 215.99	Black/Blue	65-00011	8	$ 1,727.92
Longboards	Sector 9	Sector 9 Sand Wedge Complete	$ 189.99	Black/White	65-01967	10	$ 1,899.90
Longboards	Goldcoast	Goldcoast Venice Complete	$ 149.99	Green/Yellow	65-01970	10	$ 1,499.90
Longboards	Santa Cruz	Santa Cruz Landshark Complete	$ 99.99	Blue/White	65-01783	10	$ 999.90
Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	$ 129.99	Orange/Black	65-01786	10	$ 1,299.90
Protective Gear	Bern	Bern Macon Helmet	$ 59.99	White	65-01135	10	$ 599.90
Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	$ 34.99	Black	65-23174	10	$ 349.90
Rails	Element	Element Flat Bar Grind Rail	$ 109.99	Black	61-16758	10	$ 1,099.90
Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	$ 99.99	Red	61-36447	10	$ 999.90
Rails	Zero	Zero Switchblade Rail	$ 119.99	Silver	61-23116	10	$ 1,199.90
						Total	$ 16,986.57

b.

Snick's Board Shop
Inventory List

Cost % 40%

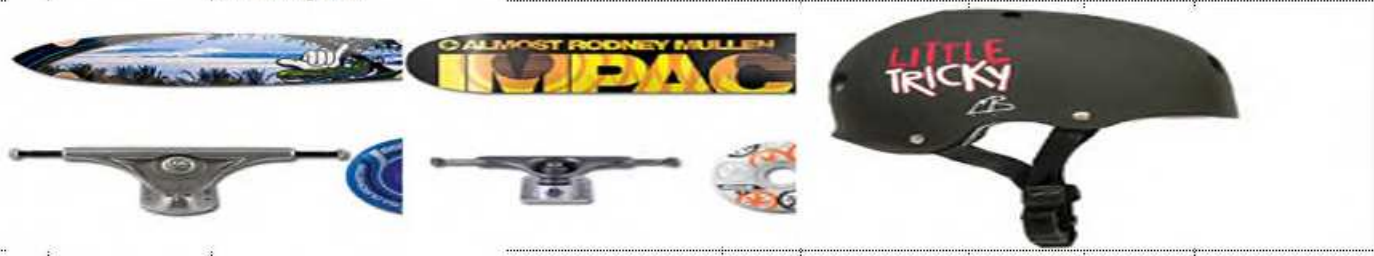






Category	Manufacturer	Product Name	Price	Style	Product #	Quantity	Cost
Complete	Krooked	Krooked Eyes Complete	$ 95.99	Pink/Blue	65-01400	10	$ 383.96
Complete	Element	Element Section Complete	$ 89.99	Black/Red	65-00358	10	$ 359.96
Complete	Almost	Almost Mullen OC Impact V4 Complete	$ 119.99	Orange/Teal	65-00335	10	$ 479.96
Complete	Almost	Almost Mullen Premium Day Glow Complete	$ 119.99	Black/Yellow	65-00981	10	$ 479.96
Ramp	Element	Element Launch Ramp	$ 209.99	Black/Red	65-01837	5	$ 419.98
Ramp	Mojo	Mojo Wedge Ramp	$ 215.99	Black/Blue	65-00011	8	$ 691.17
Longboards	Sector 9	Sector 9 Sand Wedge Complete	$ 189.99	Black/White	65-01967	10	$ 759.96
Longboards	Goldcoast	Goldcoast Venice Complete	$ 149.99	Green/Yellow	65-01970	10	$ 599.96
Longboards	Santa Cruz	Santa Cruz Landshark Complete	$ 99.99	Blue/White	65-01783	10	$ 399.96
Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	$ 129.99	Orange/Black	65-01786	10	$ 519.96
Protective Gear	Bern	Bern Macon Helmet	$ 59.99	White	65-01135	10	$ 239.96
Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	$ 34.99	Black	65-23174	10	$ 139.96
Rails	Element	Element Flat Bar Grind Rail	$ 109.99	Black	61-16758	10	$ 439.96
Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	$ 99.99	Red	61-36447	10	$ 399.96
Rails	Zero	Zero Switchblade Rail	$ 119.99	Silver	61-23116	10	$ 479.96
						Total	$ 6,794.63

c.

	A	B	C	D	E	F	G	H
1			*Snick's Board Shop*					
2			*Inventory List*					
3								
4								
5	**Category**	**Manufacturer**	**Product Name**	**Price**	**Style**	**Product #**	**Quantity**	**Retail Value**
6	Complete	Krooked	Krooked Eyes Complete	95.99	Pink/Blue	65-01400	10	=D6*G6
7	Complete	Element	Element Section Complete	89.99	Black/Red	65-00358	10	=D7*G7
8	Complete	Almost	Almost Mullen OC Impact V4 Complete	119.99	Orange/Teal	65-00335	10	=D8*G8
9	Complete	Almost	Almost Mullen Premium Day Glow Complete	119.99	Black/Yellow	65-00981	10	=D9*G9
10	Ramp	Element	Element Launch Ramp	209.99	Black/Red	65-01837	5	=D10*G10
11	Ramp	Mojo	Mojo Wedge Ramp	215.99	Black/Blue	65-00011	8	=D11*G11
12	Longboards	Sector 9	Sector 9 Sand Wedge Complete	189.99	Black/White	65-01967	10	=D12*G12
13	Longboards	Goldcoast	Goldcoast Venice Complete	149.99	Green/Yellow	65-01970	10	=D13*G13
14	Longboards	Santa Cruz	Santa Cruz Landshark Complete	99.99	Blue/White	65-01783	10	=D14*G14
15	Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	129.99	Orange/Black	65-01786	10	=D15*G15
16	Protective Gear	Bern	Bern Macon Helmet	59.99	White	65-01135	10	=D16*G16
17	Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	34.99	Black	65-23174	10	=D17*G17
18	Rails	Element	Element Flat Bar Grind Rail	109.99	Black	61-16758	10	=D18*G18
19	Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	99.99	Red	61-36447	10	=D19*G19
20	Rails	Zero	Zero Switchblade Rail	119.99	Silver	61-23116	10	=D20*G20
21							Total	=SUM(H6:H20)

d.

	A	B	C	D	E	F	G	H
1			*Snick's Board Shop*					
2			*Inventory List*		*Cost %*	0.4		
3								
4								
5	**Category**	**Manufacturer**	**Product Name**	**Price**	**Style**	**Product #**	**Quantity**	**Cost**
6	Complete	Krooked	Krooked Eyes Complete	95.99	Pink/Blue	65-01400	10	=D6*$F$2*G6
7	Complete	Element	Element Section Complete	89.99	Black/Red	65-00358	10	=D7*$F$2*G7
8	Complete	Almost	Almost Mullen OC Impact V4 Complete	119.99	Orange/Teal	65-00335	10	=D8*$F$2*G8
9	Complete	Almost	Almost Mullen Premium Day Glow Complete	119.99	Black/Yellow	65-00981	10	=D9*$F$2*G9
10	Ramp	Element	Element Launch Ramp	209.99	Black/Red	65-01837	5	=D10*$F$2*G10
11	Ramp	Mojo	Mojo Wedge Ramp	215.99	Black/Blue	65-00011	8	=D11*$F$2*G11
12	Longboards	Sector 9	Sector 9 Sand Wedge Complete	189.99	Black/White	65-01967	10	=D12*$F$2*G12
13	Longboards	Goldcoast	Goldcoast Venice Complete	149.99	Green/Yellow	65-01970	10	=D13*$F$2*G13
14	Longboards	Santa Cruz	Santa Cruz Landshark Complete	99.99	Blue/White	65-01783	10	=D14*$F$2*G14
15	Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	129.99	Orange/Black	65-01786	10	=D15*$F$2*G15
16	Protective Gear	Bern	Bern Macon Helmet	59.99	White	65-01135	10	=D16*$F$2*G16
17	Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	34.99	Black	65-23174	10	=D17*$F$2*G17
18	Rails	Element	Element Flat Bar Grind Rail	109.99	Black	61-16758	10	=D18*$F$2*G18
19	Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	99.99	Red	61-36447	10	=D19*$F$2*G19
20	Rails	Zero	Zero Switchblade Rail	119.99	Silver	61-23116	10	=D20*$F$2*G20
21							Total	=SUM(H6:H20)

5. Rosey's Roses

a.

Rosey's Roses
Inventory



Type	Description	Quantity	Cost/Unit	Cost
Shrub	Abraham Darby #5	25	$39.99	$999.75
Shrub	Be My Baby #5	40	$18.99	$759.60
Shrub	Deja Blu #5	18	$25.99	$467.82
Shrub	Koko Loko #7	17	$17.99	$305.83
Shrub	Peach Drift #10	33	$12.99	$428.67
Shrub	Red Drift #10	15	$18.99	$284.85
Shrub	Sedona #5	3	$14.99	$44.97
Shrub	Sweet Intoxication #5	20	$9.99	$199.80
Shrub	Wing Ding #5	20	$13.99	$279.80
Climber	Climbing Orange Crush #7	16	$32.99	$527.84
Climber	Don Juan Climber #5	25	$37.99	$949.75
Tree	Barbara Streisand 36in Tree	50	$52.99	$2,649.50
Tree	Firefighter 36in Tree	14	$55.99	$783.86
Tree	Trumpeter 36in Tree	4	$65.99	$263.96
Total				$8,946.00

b.

	A	B	C	D	E
1	*Rosey's Roses*				
2	*Inventory*				
3					
4	**Type**	**Description**	**Quantity**	**Cost/Unit**	**Cost**
5	Shrub	Abraham Darby #5	25	39.99	=C5*D5
6	Shrub	Be My Baby #5	40	18.99	=C6*D6
7	Shrub	Deja Blu #5	18	25.99	=C7*D7
8	Shrub	Koko Loko #7	17	17.99	=C8*D8
9	Shrub	Peach Drift #10	33	12.99	=C9*D9
10	Shrub	Red Drift #10	15	18.99	=C10*D10
11	Shrub	Sedona #5	3	14.99	=C11*D11
12	Shrub	Sweet Intoxication #5	20	9.99	=C12*D12
13	Shrub	Wing Ding #5	20	13.99	=C13*D13
14	Climber	Climbing Orange Crush #7	16	32.99	=C14*D14
15	Climber	Don Juan Climber #5	25	37.99	=C15*D15
16	Tree	Barbara Streisand 36in Tree	50	52.99	=C16*D16
17	Tree	Firefighter 36in Tree	14	55.99	=C17*D17
18	Tree	Trumpeter 36in Tree	4	65.99	=C18*D18
19					
20	Total				=SUM(E5:E18)