



Übungsbeispiele

Stock costing method 1 – Question (teilweise unkenntlich Ø)

A business has bought and sold identical items of inventory (stock) during 2010 as follows:

Beginning inventory	100 units	€ 10,00 per unit
Purchase	Ø units	€ 11,00 per unit
Purchase	300 units	€ 12,00 per unit
Purchase	400 units	€ 13,00 per unit

At the end of 2010, 350 units are on hand (in stock).

- Calculate the **cost of goods sold** if the Average Cost-method (AVC) is used.
- Calculate the **value** of the **closing stock** (Average Cost-method).
- Calculate the **gross profit** if the business sells one item for €15,00 (Average Cost-method).