



**FMA/MA MANAGEMENT ACCOUNTING
PRACTICE & REVISION KIT**

Eighth edition February 2019 (for exams to August 2020)

Question 5.22

The question should say:

5.22 A wholesaler had opening inventory of 300 units of product Emm valued at \$25 per unit at the beginning of January. The following receipts and sales were recorded during January.

<i>Date</i>	<i>2 Jan</i>	<i>12 Jan</i>	<i>21 Jan</i>	<i>29 Jan</i>
Receipts		400		
Issues	250		200	75