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SOLUTIONS	
PROBLEM 1	
Account for	20,000
Cost of goods sold (20,000 x 80%)	16,000
Inventory	4,000
Quantity and quality	8,000
Cost	4,000
Quantity and quality	8,000
Cost	4,000
PROBLEM 2	
Account for	20,000
Cost of goods sold (20,000 x 80%)	16,000
Inventory	4,000
Quantity and quality	8,000
Cost	4,000
Quantity and quality	8,000
Cost	4,000
PROBLEM 3	
Account for	20,000
Cost of goods sold (20,000 x 80%)	16,000
Inventory	4,000
Quantity and quality	8,000
Cost	4,000
Quantity and quality	8,000
Cost	4,000

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