Tom Pryor is conducting an audit of the computerized inventory system used by Zix Corporation. Tom has inserted hypothetical data into the computer program that tracks inventory on a perpetual basis. Below are the hypotheical data inserted by Tom:

Transaction	Units	Cost per unit
Beginning inventory	10	$10
Purchase, day 1	5	$11
Sale, day 2	6	
Purchase, day 3	8	$12
Sale, day 4	9	

The computer program returned the following ending inventory values:

FIFO Perpetual, $96

LIFO Perpetual, $80

Moving average, $88

Which of the three values appears to be incorrect, and what "error" might be causing this condition?