(a)

	20X7	20X8
Beginning inventory	$ -	$ -
Purchases	-	-
Cost of goods available for sale	$ -	$ -
Less: Ending inventory	-	-
Cost of goods sold	$ -	$ -
Sales	$ -	$ -
Cost of goods sold	-	-
Gross profit	$ -	$ -

(b)

	20X7	20X8
Beginning inventory	$ -	$ -
Purchases	-	-
Cost of goods available for sale	$ -	$ -
Less: Ending inventory	-	-
Cost of goods sold	$ -	$ -
Sales	$ -	$ -
Cost of goods sold	-	-
Gross profit	$ -	$ -

(c)

(d)