

Assignment to 3.2.1.2

The following table shows the movements in the stock of a specific raw material:

| Month | Beginning inventory [units of quantity] | Inflows [units of quantity] | Average price per unit of inflows | Inflows [units of currency] | Outflows [units of quantity] |
|-------------------------|--|--------------------------------|--------------------------------------|--------------------------------|---------------------------------|
| January | 0 | 10 | 18,00 | 180,00 | 8 |
| February | 2 | 9 | 24,00 | 216,00 | 6 |
| March | 5 | 4 | 30,00 | 120,00 | 8 |
| April | 1 | 12 | 18,00 | 216,00 | 10 |
| May | 3 | 12 | 16,00 | 192,00 | 8 |
| June | 7 | 10 | 22,00 | 220,00 | 11 |
| July | 6 | 10 | 23,00 | 230,00 | 13 |
| August | 3 | 9 | 27,00 | 243,00 | 12 |
| September | 0 | 10 | 20,00 | 200,00 | 10 |
| October | 0 | 10 | 19,00 | 190,00 | 7 |
| November | 3 | 9 | 26,00 | 234,00 | 5 |
| December | 7 | 5 | 32,00 | 160,00 | 2 |
| Ending inventory | 10 | | | | |
| Total | | 110 | | 2.401,00 | 100 |

1. Which are the cost of raw materials per year according to total average pricing?
2. Which are the cost of raw materials per year according to total FIFO pricing?
3. Which are the cost of raw materials per year according to total LIFO pricing?
4. Which are the cost of raw materials per year according to total HIFO pricing?