

USE THE FOLLOWING DATA: BEGINNING INVENTORY 10 UNITS \$55 FIRST PURCHASE 25 UNITS \$60 SECOND PURCHASE 30 UNITS \$65 THIRD

USE THE FOLLOWING DATA: BEGINNING INVENTORY 10 UNITS \$55 FIRST PURCHASE 25 UNITS \$60 SECOND PURCHASE 30 UNITS \$65 THIRD IN THE FIRST PARAGRAPH AS WE EXPLORE INVENTORY MANAGEMENT, COST FLOW ASSUMPTIONS, AND HOW BUSINESSES CAN ACCURATELY DETERMINE THEIR INVENTORY VALUES. UNDERSTANDING HOW TO TRACK AND VALUE INVENTORY IS ESSENTIAL FOR EFFECTIVE FINANCIAL REPORTING, TAX CALCULATIONS, AND OVERALL BUSINESS ANALYSIS. THIS ARTICLE DELVES INTO THE DETAILS OF INVENTORY DATA, EXPLAINS KEY CONCEPTS LIKE COST FLOW METHODS, AND PROVIDES GUIDANCE ON APPLYING THESE METHODS TO REAL-WORLD SCENARIOS.

UNDERSTANDING INVENTORY DATA AND ITS SIGNIFICANCE

ACCURATE INVENTORY MANAGEMENT IS VITAL FOR MAINTAINING PROFITABILITY AND ENSURING PROPER FINANCIAL STATEMENTS. THE PROVIDED DATA INCLUDES BEGINNING INVENTORY AND MULTIPLE PURCHASE TRANSACTIONS, WHICH FORM THE BASIS FOR CALCULATING THE ENDING INVENTORY AND COST OF GOODS SOLD (COGS). HERE'S A QUICK OVERVIEW OF THE DATA:

- BEGINNING INVENTORY: 10 UNITS AT \$55 PER UNIT
- FIRST PURCHASE: 25 UNITS AT \$60 PER UNIT
- SECOND PURCHASE: 30 UNITS AT \$65 PER UNIT
- THIRD PURCHASE: [DETAILS NOT PROVIDED, BUT TYPICALLY WOULD INCLUDE UNITS AND COSTS]

THIS DATA PROVIDES A SNAPSHOT OF INVENTORY ACTIVITY OVER A PERIOD AND IS FUNDAMENTAL FOR APPLYING COST FLOW ASSUMPTIONS SUCH AS FIFO, LIFO, OR WEIGHTED AVERAGE. THESE METHODS INFLUENCE THE VALUATION OF INVENTORY AND COGS, DIRECTLY IMPACTING GROSS PROFIT AND TAXABLE INCOME.

KEY COST FLOW ASSUMPTIONS IN INVENTORY MANAGEMENT

CHOOSING THE APPROPRIATE INVENTORY VALUATION METHOD IS CRITICAL FOR FINANCIAL ACCURACY AND STRATEGIC DECISION-MAKING. THE MAIN INVENTORY VALUATION METHODS INCLUDE FIFO, LIFO, AND WEIGHTED AVERAGE COST. EACH APPROACH INTERPRETS THE FLOW OF INVENTORY COSTS DIFFERENTLY.

FIRST-IN, FIRST-OUT (FIFO)

FIFO ASSUMES THAT THE OLDEST INVENTORY ITEMS ARE SOLD FIRST. UNDER THIS METHOD:

- THE REMAINING INVENTORY CONSISTS OF THE MOST RECENT PURCHASES.
- IN PERIODS OF RISING PRICES, FIFO RESULTS IN LOWER COGS AND HIGHER NET INCOME.
- INVENTORY VALUATION ON THE BALANCE SHEET REFLECTS THE MOST RECENT COSTS.

LAST-IN, FIRST-OUT (LIFO)

LIFO PRESUMES THAT THE NEWEST INVENTORY IS SOLD FIRST:

- THE REMAINING INVENTORY CONSISTS OF THE OLDEST COSTS.
- IN PERIODS OF RISING PRICES, LIFO RESULTS IN HIGHER COGS AND LOWER NET INCOME.
- PROVIDES TAX BENEFITS IN INFLATIONARY TIMES DUE TO HIGHER EXPENSES.

WEIGHTED AVERAGE COST

THIS METHOD AVERAGES THE COSTS OF ALL AVAILABLE INVENTORY:

- CALCULATES A WEIGHTED AVERAGE PER UNIT AFTER EACH PURCHASE.
- SMOOTHS OUT PRICE FLUCTUATIONS OVER THE PERIOD.
- SIMPLIFIES INVENTORY VALUATION, ESPECIALLY WHEN PURCHASE COSTS FLUCTUATE FREQUENTLY.

UNDERSTANDING THESE METHODS HELPS BUSINESSES CHOOSE THE BEST APPROACH ALIGNED WITH THEIR FINANCIAL GOALS AND COMPLIANCE REQUIREMENTS.

APPLYING INVENTORY DATA TO CALCULATE ENDING INVENTORY AND COGS

USING THE PROVIDED INVENTORY DATA, BUSINESSES CAN DETERMINE THEIR ENDING INVENTORY AND COGS UNDER DIFFERENT COST FLOW ASSUMPTIONS. HERE, WE'LL PROVIDE EXAMPLES BASED ON FIFO AND LIFO.

EXAMPLE 1: FIFO METHOD

ASSUMING THE BUSINESS SELLS A CERTAIN NUMBER OF UNITS (FOR EXAMPLE, 40 UNITS), THE FIFO METHOD WOULD ALLOCATE THE OLDEST INVENTORY COSTS FIRST.

STEP-BY-STEP CALCULATION:

1. START WITH BEGINNING INVENTORY: 10 UNITS AT \$55
2. THEN, USE UNITS FROM THE FIRST PURCHASE: 25 UNITS AT \$60
3. REMAINING UNITS TO ACCOUNT FOR: $40 - (10 + 25) = 5$ UNITS
4. FROM THE SECOND PURCHASE (30 UNITS AT \$65), TAKE 5 UNITS AT \$65

COST OF GOODS SOLD:

- 10 UNITS AT \$55 = \$550
- 25 UNITS AT \$60 = \$1,500
- 5 UNITS AT \$65 = \$325

- Total COGS = \$550 + \$1,500 + \$325 = \$2,375

ENDING INVENTORY:

REMAINING UNITS:

- 25 UNITS AT \$60 (FROM FIRST PURCHASE): 20 UNITS REMAINING
- 25 UNITS AT \$65 (FROM SECOND PURCHASE): 25 UNITS REMAINING
- 0 UNITS FROM BEGINNING INVENTORY
- INVENTORY VALUE:
- 20 UNITS AT \$60 = \$1,200
- 25 UNITS AT \$65 = \$1,625
- Total Ending Inventory = \$2,825

EXAMPLE 2: LIFO METHOD

USING THE SAME SALES VOLUME:

STEP-BY-STEP CALCULATION:

1. START WITH THE MOST RECENT PURCHASE: 30 UNITS AT \$65
2. SELL 30 UNITS AT \$65: COGS = $30 \times \$65 = \$1,950$
3. REMAINING UNITS TO ACCOUNT FOR: $40 - 30 = 10$ UNITS
4. NEXT, USE FROM THE FIRST PURCHASE: 10 UNITS AT \$60

COST OF GOODS SOLD:

- 30 UNITS AT \$65 = \$1,950
- 10 UNITS AT \$60 = \$600
- Total COGS = \$2,550

ENDING INVENTORY:

REMAINING UNITS:

- 15 UNITS AT \$60 (FROM THE FIRST PURCHASE): 15 UNITS AT \$60 = \$900
- 10 UNITS AT \$60 (REMAINING FROM FIRST PURCHASE): TOTAL REMAINING 15 UNITS AT \$60 = \$900
- 0 UNITS FROM BEGINNING INVENTORY AND SECOND PURCHASE
- INVENTORY VALUE:
- 15 UNITS AT \$60 = \$900
- Total Ending Inventory = \$900

THESE CALCULATIONS ILLUSTRATE HOW DIFFERENT METHODS IMPACT INVENTORY VALUATION AND PROFITABILITY.

IMPORTANCE OF ACCURATE INVENTORY VALUATION

PROPER INVENTORY VALUATION AFFECTS MULTIPLE ASPECTS OF A BUSINESS, INCLUDING:

- FINANCIAL REPORTING ACCURACY
- TAX LIABILITY CALCULATIONS
- CASH FLOW MANAGEMENT

- PROFITABILITY ANALYSIS

CHOOSING THE APPROPRIATE VALUATION METHOD DEPENDS ON INDUSTRY STANDARDS, TAX CONSIDERATIONS, AND THE NATURE OF INVENTORY TURNOVER. FOR EXAMPLE, RETAIL BUSINESSES OFTEN PREFER FIFO FOR ITS ALIGNMENT WITH ACTUAL SALES FLOW, WHILE MANUFACTURING FIRMS MAY FAVOR LIFO FOR TAX ADVANTAGES DURING INFLATION.

UTILIZING INVENTORY DATA FOR BUSINESS DECISION-MAKING

BEYOND COMPLIANCE AND REPORTING, INVENTORY DATA GUIDES STRATEGIC DECISIONS SUCH AS:

- PRICING STRATEGIES BASED ON INVENTORY COSTS
- ORDER QUANTITIES TO MINIMIZE HOLDING COSTS
- IDENTIFYING SLOW-MOVING INVENTORY FOR MARKDOWNS OR DISCONTINUATION
- FORECASTING FUTURE PURCHASING NEEDS

IMPLEMENTING EFFECTIVE INVENTORY MANAGEMENT PRACTICES, SUPPORTED BY ACCURATE DATA, ENHANCES PROFITABILITY AND OPERATIONAL EFFICIENCY.

CONCLUSION

THE PROVIDED DATA—BEGINNING INVENTORY 10 UNITS AT \$55, FIRST PURCHASE 25 UNITS AT \$60, SECOND PURCHASE 30 UNITS AT \$65, AND SUBSEQUENT TRANSACTIONS—SERVES AS A FOUNDATION FOR UNDERSTANDING INVENTORY VALUATION METHODS AND THEIR IMPLICATIONS. WHETHER USING FIFO, LIFO, OR WEIGHTED AVERAGE, BUSINESSES MUST CAREFULLY ANALYZE THEIR INVENTORY DATA TO ENSURE ACCURATE FINANCIAL REPORTING AND STRATEGIC DECISION-MAKING.

BY MASTERING INVENTORY MANAGEMENT PRINCIPLES AND APPLYING APPROPRIATE COST FLOW ASSUMPTIONS, COMPANIES CAN OPTIMIZE THEIR INVENTORY VALUATION, IMPROVE THEIR FINANCIAL HEALTH, AND GAIN A COMPETITIVE EDGE IN THEIR INDUSTRY. REMEMBER, THE CHOICE OF METHOD SHOULD ALIGN WITH YOUR BUSINESS GOALS, INDUSTRY PRACTICES, AND REGULATORY REQUIREMENTS, ENSURING A TRANSPARENT AND ACCURATE REFLECTION OF YOUR INVENTORY AND PROFITABILITY.

FREQUENTLY ASKED QUESTIONS

WHAT IS THE BEGINNING INVENTORY QUANTITY AND COST PER UNIT?

THE BEGINNING INVENTORY IS 10 UNITS AT A COST OF \$55 PER UNIT.

HOW MANY UNITS WERE PURCHASED IN THE FIRST PURCHASE, AND AT WHAT PRICE?

THE FIRST PURCHASE WAS FOR 25 UNITS AT \$60 PER UNIT.

WHAT WAS THE QUANTITY AND COST PER UNIT IN THE SECOND PURCHASE?

THE SECOND PURCHASE WAS FOR 30 UNITS AT \$65 PER UNIT.

How can you calculate the total cost of beginning inventory?

Multiply the number of units (10) by the cost per unit (\$55), totaling \$550.

What is the total number of units available after all purchases?

To find the total units, add beginning inventory and all purchases: $10 + 25 + 30 = 65$ units.

How can the data be used to calculate the cost of goods sold (COGS)?

By applying inventory valuation methods like FIFO, LIFO, or weighted average to the available units and their costs.

What additional data is needed to determine the ending inventory value?

The quantity of units sold or remaining is needed to calculate ending inventory using the available data.

Additional Resources

Inventory Management and Cost Flow Analysis: A Comprehensive Review

Effective inventory management is a cornerstone of successful retail and manufacturing operations. It directly impacts profitability, cash flow, and customer satisfaction. A key component of inventory management involves understanding how inventory costs are tracked and calculated over time, especially when multiple purchases occur at varying prices. This review delves into a real-world scenario involving beginning inventory and subsequent purchases, illustrating essential concepts such as inventory valuation methods, cost flow assumptions, and their implications on financial reporting.

Understanding the Basic Data Set

Let's begin by examining the foundational data provided:

- Beginning Inventory: 10 units at a cost of \$55 each
- First Purchase: 25 units at a cost of \$60 each
- Second Purchase: 30 units at a cost of \$65 each
- Third Purchase: (Details not provided but can be inferred or expanded upon in a comprehensive analysis)

This data encapsulates a typical inventory scenario where a company's stock begins with a certain quantity and is replenished through purchases at different prices. Such a setup sets the stage for various inventory valuation techniques and cost flow assumptions.

Key Concepts in Inventory Valuation

Before diving into calculations, it's crucial to clarify the key concepts:

2.1 Inventory Valuation Methods

THESE METHODS DETERMINE HOW THE COST OF INVENTORY IS ASSIGNED TO GOODS SOLD AND REMAINING IN INVENTORY:

- SPECIFIC IDENTIFICATION: ASSIGNS COSTS BASED ON THE ACTUAL PURCHASE PRICE OF EACH ITEM. SUITABLE FOR UNIQUE, HIGH-VALUE ITEMS.
- FIRST-IN, FIRST-OUT (FIFO): ASSUMES THE OLDEST INVENTORY IS SOLD FIRST. ENDING INVENTORY REFLECTS THE MOST RECENT, HIGHER COSTS DURING INFLATION.
- LAST-IN, FIRST-OUT (LIFO): ASSUMES THE NEWEST INVENTORY IS SOLD FIRST. ENDING INVENTORY CONSISTS OF THE OLDEST, LOWER COSTS DURING INFLATION.
- WEIGHTED AVERAGE COST: CALCULATES AN AVERAGE COST PER UNIT AFTER EACH PURCHASE, SMOOTHING OUT PRICE FLUCTUATIONS.

2.2 COST FLOW ASSUMPTIONS AND THEIR IMPACT

THE CHOICE OF METHOD AFFECTS:

- GROSS PROFIT AND NET INCOME
- TAX LIABILITIES
- BALANCE SHEET VALUATION
- INVENTORY TURNOVER RATIOS

UNDERSTANDING THESE IMPLICATIONS IS VITAL FOR ACCURATE FINANCIAL REPORTING AND STRATEGIC DECISION-MAKING.

CALCULATING INVENTORY USING DIFFERENT METHODS

GIVEN THE DATA, LET'S EXPLORE HOW EACH METHOD WOULD APPROACH VALUATION.

3.1 FIFO (FIRST-IN, FIRST-OUT)

UNDER FIFO, THE EARLIEST INVENTORY COSTS ARE ALLOCATED TO COST OF GOODS SOLD (COGS), AND THE LATEST TO ENDING INVENTORY.

SCENARIO:

SUPPOSE WE ARE EVALUATING INVENTORY AFTER A CERTAIN SALE QUANTITY; FOR ILLUSTRATION, ASSUME A SALE OF 20 UNITS.

STEP-BY-STEP:

- INITIAL INVENTORY: 10 UNITS AT \$55
- FIRST PURCHASE: 25 UNITS AT \$60
- SECOND PURCHASE: 30 UNITS AT \$65

CALCULATIONS:

- SELLING 20 UNITS:

- 10 UNITS AT \$55 (ALL FROM BEGINNING INVENTORY)
- 10 UNITS AT \$60 (FROM FIRST PURCHASE)

- COGS:

$$-(10 \times \$55) + (10 \times \$60) = \$550 + \$600 = \$1,150$$

- REMAINING INVENTORY:

- 15 UNITS AT \$60
- 30 UNITS AT \$65
- ENDING INVENTORY:
- $(15 \times \$60) + (30 \times \$65) = \$900 + \$1,950 = \$2,850$

3.2 LIFO (LAST-IN, FIRST-OUT)

LIFO ASSUMES THE MOST RECENT PURCHASES ARE SOLD FIRST.

USING THE SAME SALE OF 20 UNITS:

- 20 UNITS AT \$65 (FROM SECOND PURCHASE)
- COGS:
- $20 \times \$65 = \$1,300$
- REMAINING INVENTORY:
- 10 UNITS AT \$55
- 25 UNITS AT \$60
- 10 UNITS AT \$65 (REMAINING FROM SECOND PURCHASE)
- ENDING INVENTORY:
- $(10 \times \$55) + (25 \times \$60) + (10 \times \$65) = \$550 + \$1,500 + \$650 = \$2,700$

3.3 WEIGHTED AVERAGE COST METHOD

THIS METHOD AVERAGES OUT THE COSTS AFTER EACH PURCHASE.

CALCULATIONS:

- TOTAL UNITS:
- BEGINNING: 10 UNITS
- FIRST PURCHASE: 25 UNITS
- SECOND PURCHASE: 30 UNITS
- TOTAL UNITS AVAILABLE: $10 + 25 + 30 = 65$ UNITS
- TOTAL COST:
- $(10 \times \$55) + (25 \times \$60) + (30 \times \$65) = \$550 + \$1,500 + \$1,950 = \$4,000$
- AVERAGE COST PER UNIT:
- $\$4,000 / 65 \approx \61.54
- COST OF 20 UNITS SOLD:
- $20 \times \$61.54 \approx \$1,230.80$

- REMAINING INVENTORY:

- 45 UNITS AT \$61.54 = $45 \times \$61.54 \approx \$2,768.80$

IMPLICATIONS OF DIFFERENT INVENTORY VALUATION METHODS

CHOOSING BETWEEN FIFO, LIFO, AND WEIGHTED AVERAGE IMPACTS FINANCIAL STATEMENTS:

4.1 IMPACT ON COST OF GOODS SOLD (COGS)

- FIFO: GENERALLY RESULTS IN LOWER COGS DURING INFLATIONARY PERIODS, LEADING TO HIGHER NET INCOME.
- LIFO: USUALLY YIELDS HIGHER COGS, REDUCING TAXABLE INCOME WHEN PRICES RISE.
- WEIGHTED AVERAGE: PROVIDES A MIDDLE GROUND, SMOOTHING OUT PRICE FLUCTUATIONS.

4.2 IMPACT ON INVENTORY VALUATION

- FIFO: REFLECTS RECENT PRICES IN ENDING INVENTORY, OFTEN LEADING TO HIGHER INVENTORY VALUES DURING INFLATION.
- LIFO: REFLECTS OLDER, LOWER COSTS, RESULTING IN LOWER INVENTORY VALUES.
- WEIGHTED AVERAGE: MODERATE INVENTORY VALUATION THAT BALANCES THE TWO.

4.3 TAX AND CASH FLOW CONSIDERATIONS

- COMPANIES MIGHT PREFER LIFO IN INFLATIONARY ENVIRONMENTS TO REDUCE TAX LIABILITIES.
- FIFO CAN INFLATE PROFITS AND ASSET VALUES BUT MAY LEAD TO HIGHER TAX BURDENS.

FURTHER CONSIDERATIONS IN INVENTORY MANAGEMENT

BEYOND VALUATION, INVENTORY MANAGEMENT INVOLVES OTHER CRITICAL ASPECTS:

5.1 INVENTORY TURNOVER RATIO

THIS RATIO INDICATES HOW OFTEN INVENTORY IS SOLD AND REPLACED OVER A PERIOD.

- CALCULATION:

- $\text{INVENTORY TURNOVER} = \text{COGS} / \text{AVERAGE INVENTORY}$

- IMPLICATIONS:

- HIGHER RATIOS SUGGEST EFFICIENT INVENTORY USE.
- LOWER RATIOS MAY INDICATE OVERSTOCKING OR SLOW-MOVING INVENTORY.

5.2 MANAGING OVERSTOCK AND STOCKOUTS

EFFICIENT INVENTORY CONTROL HELPS BALANCE:

- OVERSTOCKING: TIES UP CAPITAL AND INCREASES HOLDING COSTS.
- STOCKOUTS: LEAD TO LOST SALES AND DISSATISFIED CUSTOMERS.

5.3 REORDERING POLICIES

COMPANIES ADOPT VARIOUS POLICIES SUCH AS:

- ECONOMIC ORDER QUANTITY (EOQ): MINIMIZE TOTAL INVENTORY COSTS.
- JUST-IN-TIME (JIT): REDUCE INVENTORY HOLDING BY ALIGNING ORDERS CLOSELY WITH DEMAND.

ADVANCED TOPICS: PERPETUAL VS. PERIODIC INVENTORY SYSTEMS

THE METHODOLOGY ALSO DEPENDS ON THE INVENTORY SYSTEM EMPLOYED:

6.1 PERPETUAL SYSTEM

- TRACKS INVENTORY AND COGS CONTINUOUSLY.
- IDEAL FOR REAL-TIME DECISION-MAKING.
- REQUIRES SOPHISTICATED SOFTWARE.

6.2 PERIODIC SYSTEM

- UPDATES INVENTORY AND COGS AT SPECIFIC INTERVALS.
- SIMPLER BUT LESS TIMELY.
- OFTEN USED BY SMALLER BUSINESSES.

PRACTICAL APPLICATION OF DATA IN FINANCIAL STATEMENTS

APPLYING THESE VALUATION METHODS TO THE INITIAL DATA HELPS:

- DETERMINE ACCURATE GROSS PROFIT MARGINS
- ASSESS INVENTORY VALUATION ON THE BALANCE SHEET
- PLAN FOR TAX LIABILITIES
- MAKE INFORMED PURCHASING AND PRODUCTION DECISIONS

7.1 EXAMPLE: END-OF-PERIOD INVENTORY VALUATION

IF, AFTER ALL TRANSACTIONS, THE COMPANY HAS REMAINING INVENTORY, THE VALUATION DEPENDS ON THE CHOSEN METHOD:

METHOD	ENDING INVENTORY (UNITS & COST)	TOTAL VALUE
FIFO	15 UNITS AT \$60, 30 UNITS AT \$65	$(15 \times \$60) + (30 \times \$65) = \$900 + \$1,950 = \$2,850$
LIFO	10 UNITS AT \$55, 25 UNITS AT \$60, 10 UNITS AT \$65	$\$550 + \$1,500 + \$650 = \$2,700$
AVG	45 UNITS AT ~\$61.54	\$2,768.80

7.2 IMPACT ON FINANCIAL RATIOS AND DECISION-MAKING

FINANCIAL ANALYSTS AND MANAGEMENT RELY HEAVILY ON THESE VALUATIONS FOR:

- PROFITABILITY ANALYSIS
- LIQUIDITY ASSESSMENTS
- INVESTMENT DECISION-MAKING

CONCLUSION: STRATEGIC INSIGHTS INTO INVENTORY DATA

THE PROVIDED DATA, ALTHOUGH SEEMINGLY STRAIGHTFORWARD, OPENS A WINDOW INTO THE COMPLEXITIES OF INVENTORY VALUATION AND MANAGEMENT. UNDERSTANDING THE NUANCES OF DIFFERENT COST FLOW ASSUMPTIONS ENABLES BUSINESSES TO:

- OPTIMIZE PROFITABILITY
- COMPLY WITH ACCOUNTING STANDARDS
- MAKE STRATEGIC PURCHASING DECISIONS
- ENHANCE OPERATIONAL EFFICIENCY

IN AN INFLATIONARY ENVIRONMENT, THE CHOICE BETWEEN FIFO AND LIFO CAN SIGNIFICANTLY INFLUENCE REPORTED EARNINGS AND TAX LIABILITIES. MEANWHILE, THE WEIGHTED AVERAGE OFFERS A BALANCED APPROACH, SMOOTHING OUT COST FLUCTUATIONS.

ULTIMATELY, A DEEP UNDERSTANDING OF SUCH INVENTORY SCENARIOS SUPPORTS BETTER FINANCIAL PLANNING AND OPERATIONAL CONTROL. COMPANIES SHOULD TAILOR THEIR VALUATION METHODS TO ALIGN WITH THEIR STRATEGIC GOALS, INDUSTRY STANDARDS, AND

Use The Following Data Beginning Inventory 10 Units 55first Purchase 25 Units 60second Purchase 30 Units 65third

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