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Teaching Case

Cleaning Out the Basement: Designing & Developing a Database to Support an Online Side Hustle Case

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Abstract

With the growing entrepreneurial spirit and ease of selling items online, many people are turning to virtual marketplaces to earn extra income or, in some instances, build a career. This case focuses upon the development of a database to assist in inventory management for an online reselling business that has grown from an occasional hobby to a full-blown business. The case provides a realistic scenario that can be used in a capstone business course, systems analysis and design, database development, or graduate level management information systems course. Some of the suggested case exercises were written so that the case could be used as an integrative capstone project across multiple disciplines including digital marketing, entrepreneurship, business management, human resources, accounting, finance, information systems, and computer science. Multiple assignment options are provided allowing instructors to select an assignment based upon course material coverage. Suggested assignments include the investigation of developing an online business, development of process modeling diagrams such as a data flow or swim lane diagrams, and database design and development artifacts.

Keywords: Teaching case, Database design, Process design, Swimlane diagrams, multidisciplinary project

Cleaning Out the Basement: Designing & Developing a Database to Support an Online Side Hustle Case

Dana Schwieger

1. CASE SUMMARY

In a short amount of time, Tim Carter went from an online resale novice, bent on cleaning out his overstuffed basement, to running a full-fledged online business with plans to hire a part time employee. Tim seeks the help of his next-door neighbor to design and develop a database that will help him keep track of his inventory and sales as well as prepare reports he can use to file his income taxes.

2. THE BASEMENT

“I thought I was going to have free time when I retired,” Tim mumbled under his breath as he finished packing a shipping box in preparation for fulfilling a customer’s Facebook Marketplace order.

“You did this to yourself, Timothy Carter,” Robin, his wife teased. “Besides, you know you really enjoy the thrill of making a big flip.”

Tim couldn’t argue with that. It was exhilarating to make a big sale on something he had gotten for free or next to nothing. Tim had recently retired from Whispering Hills Parks District where he had worked as the supervisor of grounds and maintenance for forty years. He was a jack-of-all-trades and could fix anything. Over the years, their basement had been stuffed with an accumulation of rescued “treasures” park patrons had abandoned during their visits. Tim had promised Robin, that he would start selling off his “basement bounty” when he retired; and they would use the money to go on a Caribbean cruise. Upon waking the first day of his retirement, Robin held Tim to start fulfilling his promise.

3. ONLINE RESELLING

Tim had friends who had been successful selling items on eBay, Facebook Marketplace, and other social media outlets. He didn’t know anything about how it all worked, but he was a quick study and now had the time to learn.

Tim quizzed his friends to find out how to get started. He also watched numerous YouTube videos to learn how to attractively stage products for photos and craft their descriptions to maximize customer interest. When he thought he knew enough to give it a go, he posted his first item for sale and watched his inbox expectantly for a week before he even got a nibble of interest. Things weren’t happening as quickly as he thought they should; so, Tim decided to do some more research before trying again.

On his second attempt, Tim’s Facebook Marketplace post received a response in a matter of hours. He was already making arrangements to get the product to the customer by the end of the day. The thrill of having his first sale was exhilarating. This motivated him to continue researching ways to tweak and refine his marketing techniques to entice more customers.

In less than six months, Tim found the “secret sauce” that worked for him in selling his products. He had also expanded his online territory into eBay sales. He was making headway on the basement as well as helping his friends clean out some of theirs.

His part time basement cleaning project was turning into a full-time job. Tracking sales, shipping products, and keeping up with the paperwork was starting to get overwhelming. His simple spreadsheet system worked well in the beginning when he was only listing a few products and treated online sales as a hobby. Now, however, he was posting twenty or more products at a time and was getting concerned that he might have to start paying taxes on his online sales income. (eBay, 2022). He decided to treat his hobby as a business and keep track of his revenue and expenses in case he would need to pay taxes on his income. He was also taking his online sales business more seriously. The spreadsheet that once collected just a few fields of data for inventory purposes had grown to an unmanageable 35+ fields for tracking and analysis of inventory, sales, customers, and shipment modes.

Tim had made more than enough money to take Robin on that cruise he had promised. She was starting to get impatient for them to start making reservations. Truth be told, Tim was ready to go
as well. He needed a vacation from his "retirement vacation" and he couldn't do that until his paperwork was under control and he hired some part time help to handle sales and shipping while he was away.

4. LOOKING FOR HELP

"Tim," Robin started as she poured their morning coffee. "You are starting to look frazzled and exhausted. Retirement is supposed to be a time to rest and enjoy life. Why don't you see if Janie, from next door, would be interested in helping you with this online business of yours? She had mentioned wanting to find a part time, work-at-home job the other day so she would have time to finish up her online MBA and take care of the new baby."

"You know, Robin, that sounds like a great idea. I can at least ask her if she, or someone she knows, would be interested," Tim said as he picked up his phone to give her a call.

5. THE MEETING

Janie Collins was delighted to get Tim's call. She was excited about the prospect of having a part-time flexible job she could do from the comfort of her home. She invited Tim to come over to explain what he needed during the baby's morning nap time. Tim printed off his spreadsheet to show Janie. He hoped that, at the very least, she might have an idea of what he could do to better organize his data.

After welcoming Tim into her home and offering him a seat at the kitchen table, Janie watched Tim unroll a series of landscape printed spreadsheet pages that had been taped together end-to-end. "Wow!" she exclaimed as she glanced over the series of columns. "What is that?" (Appendix A)

"Well," Tim started, "it has become a hot mess and part of the reason why I called you this morning. I started selling things online to clean out the basement. However, I have done so well that it has become a small business and has taken over my life. I need help managing the business as well as managing the data. I had promised Robin that we would do some traveling once I retired, but my 'part time' job requires full time work, and I cannot just walk off and leave it. I need help running the business so I can actually enjoy my retirement. I also need help developing a system that will help me manage my data better so that I can keep track of inventory, sales, shipping, and end of year tax reporting."

"What you are seeing here is a portion of the spreadsheet that I use to keep track of my inventory, customers, and sales. I use this data to calculate my income as well as to determine my best-selling products and product categories, customers, and shipping methods. The data was very helpful when I first got started and could read it. However, now that it spans multiple pages, it is hard to decipher. I need some help on two levels, so I have two questions for you: Do you think you can help me run the business? And do you think you can help me organize my data better, or point me in the right direction to someone who can?"

6. THE ONLINE BUSINESS

"Tim," Janie interrupted, "you track cost and repair data about your inventory. What else do you track about your inventory."

"Well," Tim began, "now that it has become a business, I have been purchasing a lot of my inventory. I buy things at thrift stores, consignment shops, and yard sales. I like to record the date I purchased the item, the item, the name of the place from which I purchased it (e.g., Jones' family yard sale, Thrifty Treasures store, Goodwill North, Goodwill South, etc.), the address of the place, the price I paid for the item, a general classification of the item, a description of the item so that I can tweak it for my online post, and the repairs required to get it ready for sale. I also take a picture of the item once it is sale ready."
"What kind of data do you collect about the selling of the item?" Janie asked.

Tim continued, "I record the date I placed the item up for sale and the date that the item actually sold. I use those two pieces of data to calculate the number of days that the product was on the market. I record the price at which I initially listed the product and, because some customers make counter offers, the actual price for which the item sold. I also record the taxes paid on the item and the online marketplace I used to make the sale. Once the item is sold, I record customer information such as the customer's name, their address, notes about our transaction, the satisfaction rating I give the customer, and finally, the satisfaction rating that the customer gives me regarding the transaction on the online marketplace."

"Tell me about the data you collect regarding shipping," Janie interjected.

Tim thought for a moment, "I collect the sales price, the calculated shipping charge, the actual shipping charge, the packing materials used and their cost, the shipping label used and its cost, the mode that I used to ship the products (e.g., US postal services, FedEx, or UPS), the shipping company's local address, the day the item was shipped, and the day the item was received. I use those two dates to calculate the number of days it took to ship the product to the customer. I record whether the product shipped safely, my satisfaction level with the shipment, and any notes I may have accumulated about the shipping process."

"Why are there two shipping charges?" Janie asked.

"The online marketplace calculates an initial shipping charge for the listed item. However, based upon the buyer's location, the actual shipping charge may be a bit more or a bit less than what the online marketplace charged the customer. I need to keep that in mind when I calculate the full product cost and income-basis for the product. If the actual shipping charge is higher than the original shipping charge listed with the price, then the net income that I receive from that sale is less. If the actual shipping charge is lower than what is posted on the online marketplace price, then I need to claim more income on that sale."

"Wow!" Janie exclaimed. "There's a lot more to this than I thought. Can you give me a run down of the rest of the process so I can better understand how your business operates?"

**The Sales Process**

Tim started, "I have a section of my basement that has a bunch of shelves on which I store my inventory. When I get something that I want to place in my inventory, I record data about the item in the spreadsheet and tape an ID to the bottom of the item so that I can match it to the spreadsheet record. I also take a picture of the item in the staging area of my basement and save the picture on my computer using the assigned ID number.

The basement shelving is sectioned off according to inventory classifications. Items are shelved in numeric ID order so that I can find things... I learned this the hard way. If there is a particular class of inventory that is selling well, then I will go to that section of my basement storehouse and find similar items to list. When I list an item, I copy and tweak the item description from the spreadsheet and find the corresponding staging picture to post. The online marketplace will calculate shipping charges and taxes based upon the shipping choices I select and my location. Those charges are applied to my online post.

When a customer is interested in a product, they will usually ask a question about the product and make a counteroffer on the price. Rarely does a customer initially offer to pay the listed price. If the counteroffer is higher than my costs, depending upon how long the product has been on the market, I may accept their offer or return a counteroffer. If the product has not been on the market very long or the counteroffer is below the costs that I have in the item, I may reject the customer's counteroffer.

Once a customer offers the list price or makes an acceptable counteroffer, the sales transaction begins. The online system marks the item as sold, collects payment from the customer, and notifies us both of the sale. At that point, I start preparing the item for shipping. The online system has a wizard that I use to print off the sales label. Once I have prepared the item for shipment, I then take the package to the shipping business, and use the online marketplace to notify the customer that the item has shipped and provide a package tracking number.

After the package is out of my hands, I catch up on updating my spreadsheet. I enter transaction data such as data about the sale, customer, and shipping. Once the customer has received the
product, I will record my customer review in the marketplace system and update my spreadsheet with the customer's review of our transaction.”

“You mentioned something about income taxes. Tell me a little about that,” Janie prodded.

“The IRS has been considering setting a new income threshold for tax reporting for online transactions,” Tim began. “I want to prepare for having to report my income. This process should be pretty easy since I record the final sales price for each product and all of the costs associated with the sale.”

7. DEVELOPING A SOLUTION

Janie looked at her notes and said, “You’ve given me a lot to think about.” I would like to create a process model of what I think you are doing so that I can make sure I clearly understand how your business works. I just started learning about databases in my MBA MIS course. I think a database would really be beneficial to you in keeping track of your data and minimizing data errors and redundancies. I think if I understand the processes better, it will help me as I try to normalize the fields on your spreadsheet to create the tables in the database. What would you like to do with this data if you had a better handle on it?”

Tim hesitated and then said, “I don’t know what you mean about ‘normalize the fields.’ In addition, the data has gotten so out of hand that I can’t make heads or tails out of it. What I wish I could do with the data is to determine which products are my best sellers; under which classification most of my best-selling products are listed; which product descriptions result in the fastest turnover time; who my best customers are; which mode of shipment is the fastest and least prone to damage; and of course, I need to be able to determine total costs of each product sold in order to calculate the net income generated for tax purposes.”

“Wonderful!” Janie exclaimed as she continued to take notes. All of that information will help me as I start normalizing the fields to create the diagram that I plan to use to develop the database. I would like to send something to you next week so I can make sure I am on the right track.”

“That would be great!” Tim said as the baby started to cry. “It sounds like our meeting is over and that is my cue to leave. I can’t wait to get started. I look forward to getting something from you next week.”

8. ASSIGNMENTS

8.1 Integrated Capstone Project

Assume that you have been asked to provide some additional resources to help Janie develop the database or to help Tim successfully run his business. Complete the tasks below as assigned by your instructor.

1. Managing the project: Develop a work breakdown analysis or create a Gantt chart to breakdown the needs of the project, allocate the work according to skills, and assign tasks and deadlines.
2. Development of a business plan: Create a business plan to provide guidance and direction for Tim’s burgeoning business.
3. Development of an employment contract: Create an employment contract to solidify the expectations of the part-time job.
4. Online marketplace recommendation: Research and provide a short report recommending the best online marketplace(s) for Tim, or a business like Tim’s, to sell his products.
5. Digital marketing plan: Develop a digital marketing plan to help Tim increase product sales.
6. Income statements, Balance Sheet, and/or tax reporting documents: Create accounting report templates to help Tim successfully run his business. You will also need to investigate current tax reporting requirements for online sales.
7. Normalization of the spreadsheet fields: Normalize the fields of the spreadsheet to create the entities for the database.
8. Development of process diagrams: Develop process diagrams to clarify your understanding of the business process.
9. Excel Power Pivot or database: Create an Excel Power Pivot file or database to manage Tim’s data.
10. Assumptions: For each segment assigned, students should record any assumptions they make, regarding the process, in a separate document.

Create the assigned task deliverable(s), along with the assumptions made while developing the
8.2 Internet Sales
Assume that you are Tim at the beginning of the case. Conduct research to learn about selling products through online marketplaces such as eBay, Etsy, or Facebook Marketplace.

1. Select a product type to sell and a marketplace to research. Record your choices and explain why you made those choices.
2. Research the process of selling products through that marketplace and record what you learned.
3. Research the process of advertising products to sell on that marketplace and record what you learned.
4. Research the way to collect money for items sold through that marketplace and record what you learned.
5. Research the way to ship products associated with that marketplace and record what you learned.
6. Research the way to maintain high reviews on that marketplace and record what you learned.
7. Research the current IRS tax policy for online sales and record what you learned.
8. Record anything else that you learned that would be beneficial in starting an online business.
9. Create a list of any online resources you find that would be beneficial to look into in the future.
10. Create a bibliography of the resources that you used for questions 2-8.

Provide a report addressing the tasks above assigned by your instructor and submit the report as directed.

8.3 Process Modeling
Janie would like to draw the functional process out on paper to verify that she understands how everything will work. She does not want to overlook any important data, details, or steps in the process.

1. Create a diagram modeling the process.
2. Write a short narrative to accompany your diagram to verify and support your interpretation of the process.
3. As the diagram is developed, record any assumptions you make, regarding the process, in a separate document.

Compile the diagram, narrative, and assumptions into a short report and submit as directed.

8.4 Normalization and Database Diagram
Janie would like to normalize the fields and create a diagram design of the database.

1. Work through the normalization process.
2. Create a database design diagram using a diagramming tool.
3. Write a short narrative to accompany your diagram to verify and support your interpretation of the diagram.
4. As the diagram is developed, record any assumptions you make in a separate document.

Create a short report compiling the deliverables listed above and submit the report as directed.

8.5 Systems Analysis Design and Database Development
Assume that Janie is ready to create the database. She wants to:

1. Accumulate the functional and technical requirements for the system.
2. Prioritize the requirements.
3. Create system development diagrams (You may also want to use the diagrams created in 8.3 and 8.4).
4. Create a data dictionary.
5. Create data entry forms.
6. Create queries to generate records needed for determining the best-selling products and classifications; turnover rates for products and classifications; most active customers; best shipping modes; and costs and income.
7. Create reports for the queries including product sales ranking list; classification sales ranking list; product and product classification turnover ranking lists; customer ranking list; shipping mode ranking list; and product costs and income generated reports.
8. As the database is developed, record any assumptions that you make in a short report.

Create a short report compiling the deliverables listed above and submit the report as directed.

9. WORKS CITED
OpenAI. (2024). ChatGPT (January 16 version) [Large language model0].
https://chat.openai.com/chat
## APPENDIX A

### Tim’s Spreadsheet Part 1: Customers

<table>
<thead>
<tr>
<th>Customer First Name</th>
<th>Customer Last Name</th>
<th>Customer Rating</th>
<th>Customer Notes</th>
<th>Customer Street</th>
<th>Customer Zip Code</th>
<th>Customer Email</th>
<th>Customer Phone</th>
<th>Product Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>John</td>
<td>Doe</td>
<td>2.5</td>
<td>Difficult customer</td>
<td>123 Main St</td>
<td>12345</td>
<td><a href="mailto:john.doe@email.com">john.doe@email.com</a></td>
<td>555-1234</td>
<td>Clothes</td>
</tr>
<tr>
<td>Alice</td>
<td>Smith</td>
<td>5</td>
<td>Very nice customer</td>
<td>456 Oak St</td>
<td>67890</td>
<td><a href="mailto:alicesmith@email.com">alicesmith@email.com</a></td>
<td>555-5678</td>
<td>Book</td>
</tr>
<tr>
<td>Robert</td>
<td>Johnson</td>
<td>5</td>
<td>No problems</td>
<td>789 Pine St</td>
<td>34567</td>
<td><a href="mailto:robertjohnson@email.com">robertjohnson@email.com</a></td>
<td>555-9876</td>
<td>Record</td>
</tr>
<tr>
<td>Sophia</td>
<td>Miller</td>
<td>3.5</td>
<td>Lots of questions</td>
<td>303 Birch St</td>
<td>54321</td>
<td><a href="mailto:sophiamiller@email.com">sophiamiller@email.com</a></td>
<td>555-2345</td>
<td>Furniture</td>
</tr>
<tr>
<td>Michael</td>
<td>Chen</td>
<td>3</td>
<td>Kept counteracting price</td>
<td>404 Cedar St</td>
<td>76543</td>
<td><a href="mailto:michael.chen@email.com">michael.chen@email.com</a></td>
<td>555-6789</td>
<td>Electronics</td>
</tr>
<tr>
<td>Emily</td>
<td>Brown</td>
<td>4.2</td>
<td>No problems</td>
<td>101 Elm St</td>
<td>23456</td>
<td><a href="mailto:emilybrown@email.com">emilybrown@email.com</a></td>
<td>555-4321</td>
<td>Furniture</td>
</tr>
<tr>
<td>Olivia</td>
<td>Wang</td>
<td>3.5</td>
<td>Lots of questions</td>
<td>505 Walnut St</td>
<td>87654</td>
<td><a href="mailto:oliviawang@email.com">oliviawang@email.com</a></td>
<td>555-3456</td>
<td>Camera</td>
</tr>
<tr>
<td>Daniel</td>
<td>Lee</td>
<td>4.8</td>
<td>Minor questions</td>
<td>202 Maple St</td>
<td>87654</td>
<td><a href="mailto:daniellee@email.com">daniellee@email.com</a></td>
<td>555-8765</td>
<td>Lamp</td>
</tr>
<tr>
<td>Lily</td>
<td>Kim</td>
<td>5</td>
<td>No problems</td>
<td>606 Pine St</td>
<td>78901</td>
<td><a href="mailto:lilykim@email.com">lilykim@email.com</a></td>
<td>555-7890</td>
<td>Recorder</td>
</tr>
<tr>
<td>Emma</td>
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<td>5</td>
<td>No problems</td>
<td>456 Oak St</td>
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<td><a href="mailto:emmawilliams@email.com">emmawilliams@email.com</a></td>
<td>555-1234</td>
<td>Clothes</td>
</tr>
<tr>
<td>Benjamin</td>
<td>Nguyen</td>
<td>5</td>
<td>Very nice customer</td>
<td>789 Pine St</td>
<td>34567</td>
<td><a href="mailto:benjaminnguyen@email.com">benjaminnguyen@email.com</a></td>
<td>555-5678</td>
<td>Suitcase</td>
</tr>
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<td>Watch</td>
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<td>Ethan</td>
<td>Kim</td>
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<td>555-2345</td>
<td>Radio</td>
</tr>
<tr>
<td>Ava</td>
<td>Lee</td>
<td>4.8</td>
<td>Minor questions</td>
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<td>76543</td>
<td><a href="mailto:avallee@email.com">avallee@email.com</a></td>
<td>555-6789</td>
<td>Sunglasses</td>
</tr>
<tr>
<td>Grace</td>
<td>Wang</td>
<td>5</td>
<td>No problems</td>
<td>505 Walnut St</td>
<td>87678</td>
<td><a href="mailto:gracewang@email.com">gracewang@email.com</a></td>
<td>555-3456</td>
<td>Handbag</td>
</tr>
<tr>
<td>Liam</td>
<td>Martin</td>
<td>5</td>
<td>Good customer</td>
<td>505 Walnut St</td>
<td>87678</td>
<td><a href="mailto:lammartin@email.com">lammartin@email.com</a></td>
<td>555-7890</td>
<td>Record</td>
</tr>
<tr>
<td>Zoe</td>
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<td>5</td>
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<td>606 Pine St</td>
<td>78901</td>
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</tr>
<tr>
<td>Mia</td>
<td>Kim</td>
<td>5</td>
<td>No problems</td>
<td>202 Maple St</td>
<td>87654</td>
<td><a href="mailto:miakim@email.com">miakim@email.com</a></td>
<td>555-5678</td>
<td>Camera</td>
</tr>
</tbody>
</table>

### Tim’s Spreadsheet Part 2: Products

<table>
<thead>
<tr>
<th>Product Description</th>
<th>Product Category</th>
<th>Product Purchase Cost</th>
<th>Product Repair Costs</th>
<th>Product List Price</th>
<th>Product Selling Price</th>
<th>Taxes</th>
<th>Product List Date</th>
<th>Product Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cozy vintage sweater in excellent condition.</td>
<td>Clothing</td>
<td>$3</td>
<td>$ -</td>
<td>$15</td>
<td>$15</td>
<td>$1.05</td>
<td>7/1/2023</td>
<td></td>
</tr>
<tr>
<td>Classic album in its original cover.</td>
<td>Music</td>
<td>$10</td>
<td>$1</td>
<td>$35</td>
<td>$35</td>
<td>$1.75</td>
<td>7/1/2023</td>
<td></td>
</tr>
<tr>
<td>Unique mirror with art deco design.</td>
<td>Home Decor</td>
<td>$35</td>
<td>$5</td>
<td>$35</td>
<td>$35</td>
<td>$2.40</td>
<td>7/1/2023</td>
<td>Minor scratches on the frame. Paper touch up,</td>
</tr>
<tr>
<td>Old typewriter with keys still working.</td>
<td>Office Supplies</td>
<td>$20</td>
<td>$8</td>
<td>$60</td>
<td>$50</td>
<td>$3.50</td>
<td>7/4/2023</td>
<td>Sticking keys. Oiled and repaired keys.</td>
</tr>
<tr>
<td>Charming wooden coffee table with some wear.</td>
<td>Furniture</td>
<td>$20</td>
<td>$10</td>
<td>$80</td>
<td>$65</td>
<td>$4.55</td>
<td>7/5/2023</td>
<td>Stripped wood and refinshed.</td>
</tr>
<tr>
<td>Unipaque lamp with a mid-century modern design.</td>
<td>Home Decor</td>
<td>$7</td>
<td>$5</td>
<td>$25</td>
<td>$20</td>
<td>$1.40</td>
<td>7/7/2023</td>
<td>Replaced lamp shade.</td>
</tr>
<tr>
<td>Elegant vintage dress in good condition.</td>
<td>Clothing</td>
<td>$4</td>
<td>$ -</td>
<td>$15</td>
<td>$15</td>
<td>$1.05</td>
<td>7/10/2023</td>
<td></td>
</tr>
<tr>
<td>Classic suitcase with leather trim.</td>
<td>Accessories</td>
<td>$10</td>
<td>$1</td>
<td>$30</td>
<td>$25</td>
<td>$1.75</td>
<td>7/1/2023</td>
<td>Buffed leather.</td>
</tr>
<tr>
<td>Classic radio with retro design.</td>
<td>Electronics</td>
<td>$15</td>
<td>$3</td>
<td>$30</td>
<td>$30</td>
<td>$2.10</td>
<td>7/16/2023</td>
<td>Replaced one knob and cleaned out insides.</td>
</tr>
<tr>
<td>Stylish vintage sunglasses with UV protection.</td>
<td>Accessories</td>
<td>$2</td>
<td>-</td>
<td>$15</td>
<td>$15</td>
<td>$1.05</td>
<td>7/18/2023</td>
<td></td>
</tr>
<tr>
<td>Classic handbag with a timeless design.</td>
<td>Accessories</td>
<td>$5</td>
<td>$ -</td>
<td>$35</td>
<td>$20</td>
<td>$1.40</td>
<td>7/20/2023</td>
<td></td>
</tr>
<tr>
<td>Set of classic vinyl records in original packaging.</td>
<td>Music</td>
<td>$10</td>
<td>$ -</td>
<td>$30</td>
<td>$25</td>
<td>$1.75</td>
<td>7/22/2023</td>
<td></td>
</tr>
<tr>
<td>Classic desk lamp with adjustable arm.</td>
<td>Home Decor</td>
<td>$5</td>
<td>$1</td>
<td>$25</td>
<td>$20</td>
<td>$1.40</td>
<td>7/24/2023</td>
<td>Buffed scratches on base.</td>
</tr>
<tr>
<td>Classic film camera with leather case.</td>
<td>Electronics</td>
<td>$3</td>
<td>$ -</td>
<td>$15</td>
<td>$10</td>
<td>$0.70</td>
<td>7/26/2023</td>
<td></td>
</tr>
</tbody>
</table>
### Tim’s Spreadsheet Part 3: Product source

<table>
<thead>
<tr>
<th>Listing Location</th>
<th>Purchase Location Name</th>
<th>Purchase Street</th>
<th>Purchase City</th>
<th>Shipper Name</th>
<th>Shipper Street</th>
<th>Shipper City</th>
</tr>
</thead>
<tbody>
<tr>
<td>eBay</td>
<td>Bargains Galore</td>
<td>404 Cedar St</td>
<td>Whispering Hills</td>
<td>Express Shippers</td>
<td>456 Pine St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Thrifty Treasures - North</td>
<td>789 Oak St</td>
<td>Whispering Hills</td>
<td>USPS</td>
<td>789 Maple St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Thrifty Treasures - North</td>
<td>789 Oak St</td>
<td>Whispering Hills</td>
<td>FedEx</td>
<td>202 Cedar St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>Marketplace</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Hand Delivered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Express Shippers</td>
<td>456 Pine St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Hand Delivered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Express Shippers</td>
<td>456 Pine St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Hand Delivered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Express Shippers</td>
<td>456 Pine St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Hand Delivered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Express Shippers</td>
<td>456 Pine St</td>
<td>Whispering Hills</td>
</tr>
<tr>
<td>eBay</td>
<td>Affordable Treasures</td>
<td>303 Birch St</td>
<td>Whispering Hills</td>
<td>Hand Delivered</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Tim’s Spreadsheet Part 4: Sale data

<table>
<thead>
<tr>
<th>Invoice ID</th>
<th>Sale Date</th>
<th>Ship Date</th>
<th>Tracking ID</th>
<th>Estimated Shipping Charges</th>
<th>Actual Shipping Charges</th>
<th>Ship Receipt Date</th>
<th>Shipper Notes</th>
<th>Customer Satisfaction Rating</th>
<th>Customer Satisfaction Rating Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>123456</td>
<td>7/5/2023</td>
<td>7/5/2023</td>
<td>ABCD123</td>
<td>3</td>
<td>$3</td>
<td>7/8/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>789011</td>
<td>6/30/2023</td>
<td>7/5/2023</td>
<td>EFGH456</td>
<td>4</td>
<td>$4</td>
<td>7/9/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good transaction</td>
</tr>
<tr>
<td>345678</td>
<td>7/4/2023</td>
<td>7/6/2023</td>
<td>JKLM789</td>
<td>5</td>
<td>$3</td>
<td>7/7/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good transaction</td>
</tr>
<tr>
<td>234567</td>
<td>7/6/2023</td>
<td>7/6/2023</td>
<td>ABCD123</td>
<td>0</td>
<td>$0</td>
<td>7/10/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>345678</td>
<td>7/7/2023</td>
<td>7/9/2023</td>
<td>ABCD123</td>
<td>0</td>
<td>$0</td>
<td>7/11/2023</td>
<td>Delivered</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>456789</td>
<td>7/8/2023</td>
<td>7/10/2023</td>
<td>ABCD123</td>
<td>0</td>
<td>$0</td>
<td>7/12/2023</td>
<td>Delivered</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>567890</td>
<td>7/9/2023</td>
<td>7/11/2023</td>
<td>ABCD123</td>
<td>12</td>
<td>$15</td>
<td>7/13/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good transaction</td>
</tr>
<tr>
<td>678901</td>
<td>7/10/2023</td>
<td>7/12/2023</td>
<td>ABCD123</td>
<td>10</td>
<td>$12</td>
<td>7/14/2023</td>
<td>Charged more than expected</td>
<td>5</td>
<td>Good transaction</td>
</tr>
<tr>
<td>789012</td>
<td>7/11/2023</td>
<td>7/13/2023</td>
<td>ABCD123</td>
<td>0</td>
<td>$0</td>
<td>7/15/2023</td>
<td>Delivered</td>
<td>5</td>
<td>No problems</td>
</tr>
<tr>
<td>234567</td>
<td>7/15/2023</td>
<td>7/17/2023</td>
<td>ABCD123</td>
<td>4</td>
<td>$4</td>
<td>7/20/2023</td>
<td>Took longer for product to arrive than originally noted</td>
<td>3</td>
<td>It took a long time for item to arrive</td>
</tr>
<tr>
<td>345678</td>
<td>7/16/2023</td>
<td>7/19/2023</td>
<td>ABCD123</td>
<td>0</td>
<td>$0</td>
<td>7/20/2023</td>
<td>Delivered</td>
<td>5</td>
<td>Item received as described</td>
</tr>
<tr>
<td>456789</td>
<td>7/18/2023</td>
<td>7/21/2023</td>
<td>ABCD123</td>
<td>12</td>
<td>$15</td>
<td>7/22/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>567890</td>
<td>7/20/2023</td>
<td>7/22/2023</td>
<td>ABCD123</td>
<td>15</td>
<td>$15</td>
<td>7/24/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good transaction</td>
</tr>
<tr>
<td>678901</td>
<td>7/22/2023</td>
<td>7/25/2023</td>
<td>ABCD123</td>
<td>5</td>
<td>$5</td>
<td>7/26/2023</td>
<td>Product damaged in shipment</td>
<td>3</td>
<td>Product was damaged</td>
</tr>
<tr>
<td>789012</td>
<td>7/24/2023</td>
<td>7/27/2023</td>
<td>ABCD123</td>
<td>5</td>
<td>$5</td>
<td>7/28/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>890123</td>
<td>7/26/2023</td>
<td>7/29/2023</td>
<td>ABCD123</td>
<td>8</td>
<td>$10</td>
<td>7/30/2023</td>
<td>Charged more than expected</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>123456</td>
<td>7/28/2023</td>
<td>7/31/2023</td>
<td>ABCD123</td>
<td>12</td>
<td>$12</td>
<td>8/2/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
<tr>
<td>234567</td>
<td>7/30/2023</td>
<td>8/2/2023</td>
<td>ABCD123</td>
<td>12</td>
<td>$12</td>
<td>8/3/2023</td>
<td>No problems</td>
<td>5</td>
<td>Good experience</td>
</tr>
</tbody>
</table>

Source: Data generated, in part, by OpenAI ChatGPT.