

Particulars	Base	
	Debit	Credit
ASSETS	620.00	
Current Assets	620.00	
Cash & bank	100.00	
Bank	100.00	
Accounts Receivable	520.00	
Customer A	520.00	
REVENUE		620.00
SALES		620.00
Sales - Computers		620.00
COGS POSTING ACC	363.42	
BR COGS ACC INV		18.75
FIFO COGS ACC INV		8.33
WA COGS ACC INV		96.34
STD RATE COGS ACC INV		120.00
SR COGS POSTING ACC		120.00
Grand Total	983.42	983.42
Grand Total	3,826.84	3,206.84