

| 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 | 3826.84 | 3206.84 |