Purchase Raw Materials

100 Pac @ 100 = 10000 taka from Supplier 1

Inventory Effect: Warehouse (Raw Material) 100 Pac CR TRN and   **DR in assets**
(Liability) Supplier 1 Acc 10000 taka DR TRN   **CR supplier**

GL Effect: Stock in hand Raw Materials account (Asset) DR TRN 10000 taka and
Payable account (Supplier) (Liability) CR TRN 10000 taka

Finish Goods Received:

1. **Production**
2. **Direct Purchase**

** From Production

Inventory Effect: Warehouse (Dhaka) (FG) 100 Pac CR TRN and   **DR in assets**
Warehouse (Raw Material) 100 Pac DR TRN   CR in Assets [Material]

GL Effect: Stock in hand Finished Goods account (Asset) DR TRN 10000 taka and
Stock in hand Raw Materials account (Asset) CR TRN 10000 taka

** From Direct Purchase

Inventory Effect: Warehouse (Dhaka) (FG) 100 Pac CR TRN and **DR in assets**
Supplier 1 Acc 10000 taka DR TRN   **CR supplier Liability**

GL Effect: Stock in hand Finished Goods account (Asset) DR TRN 10000 taka and
Supplier 1 Acc 10000 taka CR TRN

Finish Goods Transfer

Inventory Effect: Warehouse (Dhaka) (FG) 100 Pac DR TRN and No GL effect only effects in inventory
Warehouse (CTG) (FG) 100 Pac CR TRN

Delivery Sale Order

Inventory Effect: Warehouse (CTG) (FG) 100 Pac DR TRN and
Distributes account 20000 taka DR TRN

Customer Sale Invoice

Item Cost Price	90	
Item Sale price		100
Sale Income	10	
	100	100

Fixed Assets   **Credit**
Customer Assets   **Debit**

GL Effect: Stock in hand Finished Goods account (Asset) CR TRN 10000 taka
Income account Finished Goods Sale (Income) CR TRN 10000 taka and
Receivable account (Distributes) (Asset) DR TRN 20000 taka

Sale Returned

Inventory Effect: Warehouse (Sales Return) 100 Pac CR TRN (20000 taka) and
Distributes account 20000 taka CR TRN

Party CR
Sale DR income

GL Effect: Stock in hand Returned Goods account (Asset) DR TRN 10000 taka
Receivable account (Distributes) (Asset) CR TRN 20000 taka

Requires GL Account Head

1. Stock in hand Raw Materials account (Asset)
2. Stock in hand Finished Goods account (Asset)
3. Stock in hand Returned Goods account (Asset)
4. Receivable account (Distributes) (Asset)
5. Payable account (Supplier) (Liability)
6. Income account Finished Goods (Income)