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| **#** | **Accounting Transaction (EN)** | **Amount (CZK)** | **Debit (Dr)** | **Credit (Cr)** |
| 1 | Goods purchased, invoice unpaid | 150 |  |  |
| 2 | Raw materials + freight | 215 |  |  |
| 3 | Goods purchased for cash | 80 |  |  |
| 4 | Customs duty paid | 10 |  |  |
| 5 | Purchase + freight + insurance | 132 |  |  |
| 6 | Invoice with 5% discount | 90,25 |  |  |
| 7 | Goods returned to supplier | 50 |  |  |
| 8 | Damaged inventory written off | 12 |  |  |
| 9 | Sale revenue | 200 |  |  |
| 10 | Sale COGS | 120 |  |  |
| 11 | Raw materials used in production | 75 |  |  |
| 12 | Import + duties + freight | 117 |  |  |
| 13 | Insurance reimbursement | 9 |  |  |
| 14 | Inventory surplus | 3 |  |  |
| 15 | Inventory shortage | 6 |  |  |
| 16 | Inventory write-down | 10 |  |  |
| 17 | Packaging materials purchased | 7 |  |  |
| 18 | Materials returned to stock | 5 |  |  |
| 19 | Office supplies consumed | 2 |  |  |
| 20 | Inventory used in promotion | 4 |  |  |
| 21 | Warehouse insurance (not inventory-related) | 3,5 |  |  |
| 22 | Goods in transit (not yet received) | 65 |  |  |
| 23 | Goods received, invoice pending | 95 |  |  |
| 24 | Expired inventory written off | 8 |  |  |
| 25 | Inventory adjustment due to mislabeling | 6,5 |  |  |
| 26 | Revaluation due to FIFO method | 12 |  |  |
| 27 | Credit note from supplier for overcharged goods | 4 |  |  |
| 28 | Damaged packaging partially refunded by supplier | 3 |  |  |
| 29 | Overhead costs allocated to inventory | 14 |  |  |
| 30 | Internal transport to warehouse | 2,5 |  |  |
| 31 | Goods given to employees as benefit | 7 |  |  |
| 32 | Inventory transferred to sample room | 3,5 |  |  |
| 33 | Inventory damaged by flood, claim filed | 15 |  |  |
| 34 | Inventory transferred between warehouses | 0 |  |  |
| 35 | Self-manufactured inventory capitalization | 50 |  |  |
| 36 | Goods sold below cost (loss realized) | 100 |  |  |