

#	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		