

Bhandan Jewellery										
Inventory Card by Perpetual Inventory System-Specific Identification Method										
Date		PURCHASE			SOLD			BALANCE		
		Units	Unit Cost	Total Cost	Units	Unit Cost	Cost of Goods Sold	Units	Unit Cost	Total Cost
2009										
May	1							10	15	150
	5	20	30	600				10	15	150
								20	30	750
	13				10	30	300	10	15	150
								10	30	450
	14				5	15	75	5	15	150
								10	30	375
	15	40	31	1,240				5	15	150
								10	30	300
								40	31	1,615
	18				10	30				
					15	31	765	5	15	150
								25	31	850
	20	25	35	875				5	15	150
								25	31	315
								25	35	1,725
	25	10	37	370				5	15	150
								25	31	315
								25	35	375
								10	37	2,095
	26				10	35				
					5	15	425	25	31	315
								15	35	375
								10	37	1,670
	28	12	37	444				25	31	315
								15	35	375
								10	37	375
								12	37	2,114
	30	10	40	400				25	31	315
								15	35	375
								10	37	375
								12	37	2,114
								10	40	2,514
	31				5	40				
					3	37	311	25	31	315
								15	35	375
								10	37	375
								9	37	333
								5	40	2,203
		117		3,929	63		1,876	64		2,203
Cost of Goods Sold = 1,876										
Ending Inventory = Rs.2,203										