Multan Trading Company

Inventory Card by Perpetual Inventory System-Moving Average

Date		PURCHASE			SOLD			BALANCE		
		Units	Unit Cost	Total Cost	Units	Unit Cost	Cost of Goods Sold	Units	Unit Cost	Total Cost
2001 Dec	1							1,000	11	11,000
	3	1,200	12	14,400				1,000	11	
								1,200	12	25,400
								2,200		25,400
	4	500	12	6,000				2,200	11.5455	
								500	12	31,400
								2,700	11.6296	31,400
	6				1,800	11.6296	20,933	900	11.6296	10,467
	9	600	13	7,800				900	11.6296	
								600	13	18,267
								1,500	12.1778	18,267
	12				800	12.1778	9,742	700	12.1778	8,524
	13	1,300	13	16,900				700	12.1778	
								1,300	13	25,424
								2,000	12.7122	25,424
	15	500	12	6,000				2,000	12.7122	
								500	12	31,424
								2,500	12.5698	31,424
	19				1,600	12.5698	20,112	900	12.5698	11,313
	21				500	12.5698	6,285	400	12.5698	5,028
	25	1,000	13	13,000				400	12.5698	
								1,000	13	18,028
								1,400	12.8771	18,028
	26	600	14	8,400				1,400	12.8771	
								600	14	26,428
								2,000	13.2140	26,428
	27				500	13.2140	6,607	1,500	13.2140	19,821
	28				1,100	13.2140	14,535	400	13.2140	5,286
	30	600	14	8,400				400	13.2140	
								600	14	13,686
								1,000	13.6856	13,686
		6,300		**80,900**	**6,300**		**78,214**	**1,000**		**13,686**

Cost of Goods Sold = Rs.78214
Ending Inventory = Rs.13686

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