**(BTBI) Beginning Trial Balance for LIFO/FIFO Inventory Version**



**(TIS)Transactions for Inventory and Subsidiary Ledger Only Alternative**

O-1 Purchased 30 units (yellow) on account at $13 each

O-2 Sold 20 units for $25 each on account

O-3 Purchased 10 units (yellow) on account at $13 each

O-4 Sold 30 units for $25 each on account

O-5 Purchased 20 units (yellow) on account at $13 each

O-6 Sold 10 units for $25 each on account

O-7 Purchased 10 units (blue) on account at $14 each

O-8 Sold 30 units for $25 each on account

O-9 Purchased 20 units (blue) on account at $14 each

O-10 Sold 10 units for $25 each on account

O-11 Purchased 30 units (blue) on account at $14 each

O-12 Sold 30 units for $25 each on account

O-13 Purchased 10 units (orange) on account at $15 each

O-14 Sold 20 units for $25 each on account

O-15 Purchased 30 units (orange) on account at $15 each

O-16 Sold 30 units for $25 each on account

O-17 Purchased 20 units (orange) on account at $15 each

O-18 Sold 10 units for $25 each on account

O-19 Purchased 20 units (purple) on account at $17 each

O-20 Sold 30 units for $25 each on account

O-21 Purchased 30 units (purple) on account at $17 each

O-22 Sold 10 units for $25 each on account

O-23 Purchased 10 units (purple) on account at $17 each

O-24 Sold 20 units for $25 each on account

I-1 10 of the oldest units were damaged and cannot be sold

I-2 A physical inventory found that 10 of the oldest units are missing and unaccounted for

I-3 10 of the newest units were damaged and cannot be sold

I-4 A physical inventory found that 10 of the newest units are missing and unaccounted for

F-1 Returned 10 of the oldest units to the vendor on account

F-2 Returned 10 of the newest units to the vendor on account

F-3 Returned 20 of the oldest units to the vendor on account

**(TIM) Transactions for Inventory with Merchandising Transactions Alternative**

O-1 Purchased 30 units (yellow) on account at $13 each

O-2 Sold 20 units for $25 each on account

O-3 Paid general expenses $250

O-4 Sold 30 units for $25 each for cash

O-5 Purchased 20 units (yellow) at $13 each for cash

O-6 Paid interest expense $125

O-7 Purchased 10 units (blue) on account at $14 each

O-8 Sold 30 units for $25 each for cash

O-9 Incurred selling expenses $300 to be paid next month

O-10 Sold 10 units for $25 each for cash

O-11 Purchased 30 units (blue) on account at $14 each

O-12 Received dividend income $225 cash

O-13 Purchased 10 units (orange) at $15 each for cash

O-14 Sold 20 units for $25 each on account

O-15 Paid selling expenses $175

O-16 Sold 30 units for $25 each on account

O-17 Purchased 20 units (orange) at $15 each for cash

O-18 Received interest income $80

O-19 Purchased 20 units (purple) at $17 each for cash

O-20 Sold 30 units for $25 each for cash

O-21 Incurred general expenses of $300 to be paid next month

O-22 Sold 10 units for $25 each on account

O-23 Purchased 10 units (purple) on account at $17 each

O-24 Incurred interest expense of $80 to be paid next month

I-1 10 of the oldest units were damaged and cannot be sold

I-2 A physical inventory found that 10 of the oldest units are missing and unaccounted for

I-3 10 of the newest units were damaged and cannot be sold

I-4 A physical inventory found that 10 of the newest units are missing and unaccounted for

F-1 Returned 10 of the newest units to the vendor on account

F-2 Returned 10 of the newest units to the vendor on account

F-3 Returned 20 of the oldest units to the vendor on account