

## CH1+2: Summary of entries for "Perpetual &amp; Periodic" inventory System

Cases		Perpetual System			Periodic System		
			DR	CR		DR	CR
Purchase	شراء بضاعة نقدًا Purchase merchandise - Cash	Merchandise inventory	xx		Purchases	xx	
		Cash		xx	Cash		xx
	إرجاع بضاعة مشتراة نقدًا Return goods - Cash	Cash	xx		Cash	xx	
		Merchandise inventory		xx	Purchases Returns & Allowance		xx
	شراء بضاعة على الحساب Purchase merchandise - on account/credit	Merchandise inventory	xx		Purchases	xx	
		Account Payable		xx	Account Payable		xx
إرجاع بضاعة مشتراة على الحساب Return goods - on account/credit	Account Payable	xx		Account Payable	xx		
	Merchandise inventory		xx	Purchases Returns & Allowance		xx	
دفع المبلغ المستحق (مع خصم) Paid full amount due <u>with</u> discount	Account Payable	xx		Account Payable	xx		
	Cash		xx	Cash		xx	
	Merchandise inventory		xx	Purchase Discount		xx	
دفع المبلغ المستحق (بدون خصم) Paid full amount due <u>without</u> discount	Account Payable	xx		Account Payable	xx		
	Cash		xx	Cash		xx	
sales	بيع بضاعة نقدًا Sell goods - Cash	Cash	xx		Cash	xx	
		Sales		xx	Sales		xx
		Cost of Goods Sold	xx				
		Merchandise inventory		xx			
	ترجيع بضاعة مُباعة نقدًا Return goods - Cash	Sales Return & Allowance	xx		Sales Return & Allowance	xx	
		Cash		xx	Cash		xx
		Merchandise inventory	xx				
		Cost of Goods Sold		xx			
	بيع بضاعة على الحساب Sell goods - on account /credit	Account Recievable	xx		Account Recievable	xx	
		Sales		xx	Sales		xx
		Cost of Goods Sold	xx				
		Merchandise inventory		xx			
	ترجيع بضاعة مُباعة على الحساب Return goods - on account /credit	Sales Return & Allowance	xx		Sales Return & Allowance	xx	
		Account Recievable		xx	Account Recievable		xx
		Merchandise inventory	xx				
		Cost of Goods Sold		xx			
	استلام المبلغ المستحق (مع خصم) Recieved full amount due <u>with</u> discount	Cash	xx		Cash	xx	
		Sales Discount	xx		Sales Discount	xx	
Account Recievable			xx	Account Recievable		xx	
استلام المبلغ المستحق (بدون خصم) Recieved full amount due <u>without</u> discount	Cash	xx		Cash	xx		
	Account Recievable		xx	Account Recievable		xx	