ACCOUNTING GRADE 10	Lesson: Notes, Tasks and solutions	100
Inventory Control System		

Learning Outcome 3: Managing Resources

10.3.4 Discuss the perpetual inventory system and record transactions in the subsidiary journals and ledgers

What is perpetual inventory system?

Perpetual (continuous) inventory system is a method of finding the value of merchandise after each purchase or sale. It provides inventory and cost of goods sold data on a continuous, up-to-date basis.

- The cost of each item is recorded in the Trading Stock account when purchased.
- There is a continuous recording of trading stock movement, i.e. Trading stock accounts is updated after each purchase or sale.
- Records of the inventory quantities are kept and updates as they are bought and sold.
- It is possible to ascertain from the trading stock account, what the stock on hand should be.
- No detailed records of the actual stock on hand are maintained during the period.
- As merchandise is sold, its cost is transferred from trading stock account to the Cost of Goods Sold.
- The balance of the Trading stock account equals the cost of goods on hand.
- The balance of the Cost of Goods Sold account equals the cost of the merchandise sold to customers

Example 1:

On May 1, 2006: Purchased 1,000 units of goods at R30 per unit. On May 6, 2006: Sold 200 units of goods at R50 per unit on credit. Record the transaction in the subsidiary journals and post to the ledger.

Perpetual in	iventory system:		
1/5/2006	10.100 (2.20) (2.20)	Debit	Credit
	Trading stock	30 000	
	Creditors Control		30 000
6/5/2006	70.0	Debit	Credit
1	Debtors Control	10 000	
	Sales		10 000
6/5/2006		Debit	Credit
	Cost of goods sold	6.000	
	Trading Stock		6.000

POSTING TO THE LEDGER

Dr	Trading stock Account
Charles and the control of the contr	

175/06	Creditors control	CJ	30 000	6/5/06	Cost of goods sold	GJ	6 000
			-	+			_

Dr Creditors Control account Cr						
1/5/06		1/5/06	Trading stock	GJ	30 000	

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