



MAKE 4 COLUMNS

LINE UP EACH FIGURE FOR EACH SUBHEADING IN THE CORRECT COLUMN

Steps	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
1) WRITE Beginning Inventory			→ <input type="text"/>	
2) WRITE Purchases		→ <input type="text"/>		
3) WRITE Purchase Returns & Allowances	→ <input type="text"/>			
4) WRITE Purchase Discounts	→ <input type="text"/>			
5) WRITE ADD 3 + 4		→ <input type="text"/>		
6) WRITE Net Purchases SUBTRACT 2 minus 5		→ <input type="text"/>		
7) WRITE * Freight In		→ <input type="text"/>		
8) WRITE Cost of Goods Purchased ADD 6 + 7			→ <input type="text"/>	
9) WRITE Cost of Goods Available for Sale ADD 1 + 8			→ <input type="text"/>	
10) WRITE Ending Inventory			→ <input type="text"/>	
11) WRITE Cost of Goods Sold SUBTRACT 9 minus 10			→ <input type="text"/>	→ <input type="text"/>



* "Freight In" is also called "Transportation In"