

FINANCIAL FLOW - ASSEMBLY

Ostendo Software

Development-X Limited

| Assembly Issues | |
|-----------------|--------------------------------------------------------------------|
| Debit (+) | Credit (-) |
| Assembly WIP | Items (Stock) Descriptors (Cost Centre) Labour (Cost Centre) |

| Assembly Receipts | |
|------------------------|--------------|
| Debit (+) | Credit (-) |
| Finished Items (Stock) | Assembly WIP |

| Assembly WIP Variance | |
|-----------------------|--------------|
| Debit (+) | Credit (-) |
| Assembly WIP Var | Assembly WIP |

