

# **VCE Accounting Unit 4: Nano Exam 1. Marks = 28. Time = 28 minutes.**

Helen owns/manages **Ace Fashions** trading in women's clothing. The business posts monthly.

## **Cash Receipts Journal (CRJ) June data**

Date	Details	Doc.	Bank	Cost of Sales	Sales	Debtors Control	Discount Expense	Loan	Capital	ATO	Interest revenue	GST
2030												
30/6	Totals	—	52600	9000	30000	7500	500	9000	2000	700	900	3000

## **Cash Payments Journal (CPJ) June data**

Date	Details	Doc.	Bank	Wages	Stock	Creditors Control	Discount Revenue	Loan	Interest	Draw.	Cartage Inwards	Prepaid Rent	GST
2030													
30/6	Totals	—	31250	4600	2600	5400	200	800	50	4100	400	12000	1500

## **Sales Journal (SJ) June data**

Date	Debtors	Doc.	Cost of Sales	Sales	GST	Total debtors
2030						
30/6	Totals	—	12000	40000	4000	44000

## **Purchases Journal (PJ) June data**

Date	Creditors	Doc.	Stock	GST	Total creditors
2030					
30/6	Totals	—	9300	930	10430

## **General Journal (GJ)**

2030		General Ledger		Subsidiary Ledger	
Date	Details	Dr. \$	Cr. \$	Dr. \$	Cr. \$
12/6	Creditors control	770			
	Creditor: Just Fine			770	
	Stock Control		700		
	GST Clearing		70		

- a. Use the relevant information and complete the following ledger accounts. Balance. 12 marks

Creditors Control					
Date	Cross-Reference	\$	Date	Cross-Reference	\$
			1/6/30	Balance	14000

Stock Control					
Date	Cross-Reference	\$	Date	Cross-Reference	\$
1/6/30	Balance	35000			

GST Clearing					
Date	Cross-Reference	\$	Date	Cross-Reference	\$
1/6/30	Balance	700			

- b. Describe the transaction that occurred on June 12th providing evidence for your answer. 2 marks

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**Liying Dong**



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