#### VCE Accounting Unit 4: Nano Exam 8. Marks = 32. Time = 32 minutes.

Leanne manages CoolGlaze, a business that trades in double glazing for cash and on credit. The business uses control accounts, the perpetual stock system using the FIFO method of cost assignment and the accrual accounting system.

The following information is provided:

Merch 23rd 2030:

Purchased 20 units of EcoZone glass from JustGlass, at \$220 each including \$20 GST, invoice #JC78.

Received invoice from Fast Couriers for delivery of EcoZone glass to CoolGlaze, invoice #76. \$198 including \$18 OST.

March 24th 2030:

Sold 12 units of EcoZone glass to Acc Builders at \$660 each including \$60 GST, invoice #CG211

1.1 Record the relevant information into the following stock card using product costing.

5 marks

Dete		IN			OUT			BALANCE		
	De teste	QTY.	COST	VALUE	QTY.	COST	VALUE	QTY.	COST	VALUE
1/3	Ballance							50	190	1/9/0/0
									E	

1.2 Record the relevant information into the following journals using product costing: 3 marks

Date	Details	Doc.	Stock	CIST	Total

Sales Jou	rnal (SJ) extract					
Date	Details	Doc.	Cost of sales	Sales	GST	Total

1.3 Record the transactions in the following records assuming Cooklaze uses period costing. S marks

2000		IN			OUT			BALANCE		
Dete	Details	QTY.	COST	VALUE	QUY.	COST	VALUE	QTY.	COST	VALUE
1/3	Balance							10	190	1900

Purchases .	Journal (PJ) extract	100 m 100 m	. 954 OVI V	A 7-0899 4119 1	07 247 739
Date	D-etails	Dio-c.	Stock	GST	Total

Sales Journal (SJ) extract									
Date	Details	Doc.	Cost of sales	Sales	GST	Total			
(3.43-5)									

Mary Property		Gener	d Ledger	Subsidiary Lady		
Charles	Details	Dr. 3	Cr. 5	Dr. 3	Cr. 5	
			-			
	33 5					

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#### **Table of Contents Macrob 7 Trash 8**

- 1. Understanding the eBook Macrob 7 Trash 8
  - The Rise of Digital Reading Macrob 7 Trash 8
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Macrob 7 Trash 8
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Macrob 7 Trash 8
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Macrob 7 Trash 8
  - Personalized Recommendations
  - Macrob 7 Trash 8 User Reviews and Ratings
  - Macrob 7 Trash 8 and Bestseller Lists
- 5. Accessing Macrob 7 Trash 8 Free and Paid eBooks
  - Macrob 7 Trash 8 Public Domain eBooks

- Macrob 7 Trash 8 eBook Subscription Services
- Macrob 7 Trash 8 Budget-Friendly Options
- 6. Navigating Macrob 7 Trash 8 eBook Formats
  - o ePub, PDF, MOBI, and More
  - Macrob 7 Trash 8 Compatibility with Devices
  - Macrob 7 Trash 8 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Macrob 7 Trash 8
  - Highlighting and Note-Taking Macrob 7 Trash 8
  - Interactive Elements Macrob 7 Trash 8
- 8. Staying Engaged with Macrob 7 Trash 8
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Macrob 7 Trash 8
- 9. Balancing eBooks and Physical Books Macrob 7 Trash 8
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Macrob 7 Trash 8
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Macrob 7 Trash 8
  - Setting Reading Goals Macrob 7 Trash 8
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Macrob 7 Trash 8
  - Fact-Checking eBook Content of Macrob 7 Trash 8
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks

- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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