

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:

March 23rd 2030:

Purchased 20 units of EcoZone glass from **JustGlass**, at \$220 each including \$20 GST, invoice #JG78.

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

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

STOCK CARD: EcoZone Glass. FIFO										
2030		IN			OUT			BALANCE		
Date	Details	QTY.	COST	VALUE	QTY.	COST	VALUE	QTY.	COST	VALUE
1/3	Balance							20	190	1900

1.2 Record the relevant information into the following journals using product costing.

3 marks

Purchases Journal (PJ) extract						
Date	Details	Doc.	Stock	GST	Total	

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

1.3 Record the transactions in the following records assuming CoolGlaze uses period costing.

5 marks

STOCK CARD: EcoZone Glass. FIFO										
2030		IN			OUT			BALANCE		
Date	Details	QTY.	COST	VALUE	QTY.	COST	VALUE	QTY.	COST	VALUE
1/3	Balance							10	190	1900

Purchases Journal (PJ) extract						
Date	Details	Doc.	Stock	GST	Total	

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

General Journal (GJ) extract					
Date	Details	General Ledger		Subsidiary Ledger	
		Dr. \$	Cr. \$	Dr. \$	Cr. \$

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Robert Ainsworth



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Table of Contents Macro 7 Trash 8

1. Understanding the eBook Macro 7 Trash 8
 - The Rise of Digital Reading Macro 7 Trash 8
 - Advantages of eBooks Over Traditional Books
2. Identifying Macro 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 Macro 7 Trash 8
 - User-Friendly Interface
4. Exploring eBook Recommendations from Macro 7 Trash 8
 - Personalized Recommendations
 - Macro 7 Trash 8 User Reviews and Ratings
 - Macro 7 Trash 8 and Bestseller Lists
5. Accessing Macro 7 Trash 8 Free and Paid eBooks

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