CHAPTER REVISION

This chapter introduced the application of the GST to accounting It showed how GST affects the supply chain, and how it is inconcled in a bompool's books of account and suported to the ATO. Some posted certain appropriate to service autopoints were discontinued. The properted inventory system was about a the past appropriate method of maintaining lamentary mouth for trading conteption, and journal service related to this groom were demonstrated. A variety of other journal contine applicable to either from of particular wear plus descentisted. Howeville strangles durend how all of these types of granted bound position per pound to belign account, and how a trial fedition is proposed to check on the arithmetical program of the believe.

4.54 Multiple choice

Complete the following analight-choice spections for discussing the best sension.

- 1. The accounting process is treps after
 - a Journal, believe with believe
- 8 more document found, tild belove
- a marin discounty bound, believe
- 4 Journal, trial belows, below
- 2. If an account modestile is seed by direct Secret. He waste discussed in the
- a back distance.
- h. daspe.
- cah ngino namen
- A. Steeler
- 1. Which of the following their not produce a many designation
- a generaling a month
- b. Sandring at previous
- e. discounting on the phone the price of Internation in
- A "completing a journal triacher."
- 6. Making a payment be disclosure fouch transfer all others obtained by
 - a " a condition the Carbon Back account
 - h. 'n debit in a tomonio ministral
 - e no involve produced as a minute
 - di san many in the manufa.
- 3. When the most withdraws such, the following properly bound safet is made:
 - a Capital De Sepulsos Ca-
 - h. Copind Dr Code or Book Cr.
 - Descrings De Suguitor Co.
 - 4 Disprings Dr Code at Build Cr
- 4. The following enter was recorded: Adventure Dy \$500
 - Protein Administra De Labilla KNO

Which of the following streements is bessed diout the sistoff.

- a. Pold for phrening \$500.
- Bought advantages a seeds \$700.
- e. Received 1990 for advertising
- if Pentru Advertising Per Ltd over the September 5700
- 7 The Cost of Goods Sold account in
 - a manet
 - h allahiling
 - A ASSESSED.
 - A services
- 8 To GST Coults Reserved account to behind Secretary 2 to
- a satisfactor that is decreasing
- & a separise hability that is increasing
- a interest that is increasing
- A. as anot that is decreasing
- 9 Monda purchase are returned, the becomes account is conditiond because it in
 - a salespeak that is do making
 - It is liabilities that is promotion
 - a. A revenue that is increasing
- of an asset that is decreasing
- 10 Marcel Industrial and as adjustment now to N North sales settless of EOA including COST. Not will be predied with the parties.

Which of the following monoconts is remot to second the delict side of the entry selecting to the selling price element of this transaction?

- a. Subst Reviews and Albertonian ESO, and GRT Code Businel 109
- 5 Nation Batteries and Advances 43.00
- Salas Returns and Advantages \$500, and GOT College (1995)
- d. Sales Revenu and Albertonia (1900, and Cast of Coast, Sold \$30:

10 Landardt Nystonia solid a robially that cost \$56 000 to \$5 States for \$50 000. Lacousel. stock so entry in the ground instead to if this was a sale of assessment for \$16,900; he about the steel seconds to the sale of a Specification and

An exten is now posted in the greated printing for content the come. Which of the Schwerz statements is resemble

- at It Name and the distinct the \$10,000. and Money Volcale will be confired that Witness.
- b. Naturall be delimed for \$10,000 and K. Name will be conduced for \$10,000.
- at IC Share will be delicted for \$10,000. and Sales will be condited for \$50,000.
- Salar will be defined for \$50,000 and More Yelsale will be realized for RESERVED.
- 12 Which of the following is subject to CHT as Assessed to
 - a wife.
 - A GOLDAN
 - a functional protego
 - A makestalane

- 17 Marketines wanted to accome \$1500 and outer of GST for some goods, how much would the COST No.
- 4 3530
- \$1.35m
- 4 953
- A second of the photo:
- to Which of the following would result to a debat pates to the Lorentzian propert for \$19900.
 - a Solling immension for \$2900 localisates of CHILD
- b. Buring instantion for \$1900 (CAT fine).
- a. Bodge presidents for \$2000 ICST free!
- 6. The log inventories for \$2900 (bulletes of GREEN.
- 10 Manhous Pty Lat purchased by code o machine worth \$7400 (pulleding CST). Which of the following is some it.
 - a. The Code of Back account receiff in Delce. Sec 17 600.
 - b. The Markinson amount would be Dated for beside.
 - a The Code of Back account would be Coule See BORRE.
 - of The Machinery account would be Dated the Distant.
- 18 Them Teeling add goods worth EDRO's a V Venny or could be ECON (and along GNT). Which of the following in second?
 - a. The Inventories account would be Dates for \$2000.
 - b. The Cost of Couch, field prompt would be Dalit for \$1500.
 - a. The V Tourse account would be Delta for \$1300.
 - 4. The assumpt of the CHT for the presentation is \$100.

Ching the believ account below, assess questions 17-20.

Cod al fant						W 190
No. 1 Code:	54	100 500	361.3	Malacinetical	160	26 900
30. Senita fees Revenue	64	1,000		Dagmen	64	10,000
3) Sanuta figos Revenue	40	7.600	5.8	Fyrotox	100	1,000
				feet Spens	6.0	0.000
			- 3	Abertsing	6.0	100
			- 24	Office Expenses	6.0	100
			1.4	Cost Investment	6.0	20.00
			36	Wages	6.8	199
			.29	Topo	10	160
			39	Descript	60	1.00
			38	Savir Charges	6.0	

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