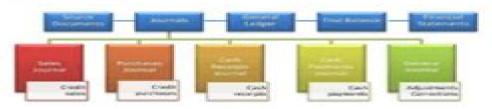
#### Question 1 (Topic 5) - Accounting Systems & Conceptual Framework

#### Assessed:

- 1. Accounting systems subsidiary ledgers; special journals
- 2. Regulation & conceptual framework MCQ's

#### Summary:

Special Journals -



		Sales Jou	rnal – relates t	o chedit salles		
Date	Invoice No.	Account	Post Ref	Sales	GST Payable	Accounts Receivable
Total						

		Punchases	Journal - r	relates to cre	dit purchases		
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Total								

			C	ash Payments	s Journal			
Date	Invoice No.	Account	Post Ref	Other Accounts		Purchases	Cash at Bank	Discount Received
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O. Ray Whittington

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