

Date	Detail	Account Reference	Debit \$	Credit \$
April 14	Bank Account	J001	7,000.00	
	Bank Loan	J290		7,000.00
	Loan drawdown from INT Bank			
April 21	Inventory	J100	250.00	
	Accounts Payable	J150		250.00
	Purchase of stock of vases			
April 30	Loan	J290	325.00	
	Bank Account	J001		325.00
	Loan repayment to INT Bank			

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**RJ Shavelson**



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**Accounting: An Introduction to Principles and Practice 9ed** Edward A. Clarke,Michael Wilson,2018-09-01 Accounting An Introduction to Principles and Practice 9e is aligned to FNS30315 Certificate III in Accounts Administration The content is organised around the assessment requirements for each unit of competency supporting compliance with the VET Quality Framework and the Financial Services Training Package The student friendly text includes diagrams to demonstrate electronic forms of documentation and transfer of funds The importance of thorough authorisation and checking procedures to verify the accuracy and authenticity of a transaction is also incorporated in diagrams and throughout the chapter In this latest edition the payroll chapter has been updated in line with current minimum wage rates and using 2017 18 income tax rates the most current at the time of updating the book New print versions of this book come with bonus online study tools on the CourseMate Express platform Learn more about the online tools [cengage.com/au/learning/solutions](http://cengage.com/au/learning/solutions)

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students can easily understand and clear their doubts Moreover the book provides a strong knowledge base required for individuals who wish to work as a Tour Operator or in any Travel Agency within the tourism sector

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