

- Pris opened a retail food store on 1 October 2017. She did not keep many accounting records. Pris makes purchases on both cash and credit terms. All sales are made for cash. The following information is available:

Qm 1 Oktober 2017

Capital introduced into the business bank account	20,000
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During the year ended 30 September 2018:

Purchases of non-current assets by cheque	118,600
Cheques paid to credit suppliers	(23,150)
Discount received	850
Returns to credit suppliers	14,750
Cash paid into bank from other sales	48,500
Withdrawals from bank for cash purchases	(4,820)
Expenses paid	(1,000)

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Amount owing to credit suppliers	3150
Expenses accrued	520
Cash at bank	16000

Abstract

- Est. (Calculate the total purchases for the year ended 30 September 2018)

Igcse Accounting Specimen 2014

WJ Hussar



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