# Humanities and Social Sciences Year 10 Introductory Accounting



# Mario's Pizza Palace

**Manual Accounting Practice Set** 

Name:	
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# **Business Background**

Mario's Pizza Palace is a small business that has operated successfully for some years. The business buys ingredients from a number of suppliers, then makes and sells pizzas on both a cash and credit basis. The structure of the business is that of a sole trader, with the owner being Mario Italiano.

#### **Instructions**

- Record the transactions for the month of June from the source documents provided in the appropriate general or specific journals.
- 2. Post the journal entries to the appropriate ledger.
- 3. Prepare an income statement and a balance sheet.

# **Source Documents**

Transactions for Mario's Pizza Palace for the month of June 2016 are to be recorded from these source documents.

MARIO'	'S PIZZA PALACE		lr	ivoice
ABN 19 46	63 520 440	Invoice		4220
	5 Adelaide Street remantle WA 6160		Date:	1/06/2016
	WA 6160 8) 9335 5555		erms: PO#:	N1! 134!
Sold To:	Fremantle Arts Centre 26 Ord Street Fremantle WA 6160			
Qty	Description	Price	Ar	nount
12 8	Pizza 1 It bottles soft drink	\$18 \$4	\$	32 32
		Sale Amount:	\$	248

1 O DOX 1000		Invoice Invoice I Te	
То:	Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160	PAID 2/06/16 Cheque 1001	
	Description	42.27.432.47.44.43.43.4	- Amount
Rent fo	r the period 1 June to 30 June		\$2 200
777		Total (including \$200 GST)	\$2 200

Date: 2/06/16 To: The Professionals For: Rent Expense Bal. B/F: \$ Deposit: \$ Balance: \$

This Chq: \$ 2 200 Bal. C/F: \$

001001

Date: 2/06/16

To: Italian Store For: Inv. 19265

Bal. B/F: \$ Deposit: \$ Balance: \$ This Chq: \$ 860 Bal. C/F: \$

001002

Date: 3/06/16

To: Sam Conti

For: Wages \$1 400 less PAYG Withholding \$210

Bal. B/F: \$ Deposit: \$

Balance: \$ This Chq: \$ 1 190

Bal. C/F: \$

001003

# Fresh Food Markets

ABN 36 349 769 505 63 Karel Ave Jandakot WA 6164 Phone: (08) 3260 9710

Sold To:

50 kg

50 ka

Mario's Pizza Palace 95 Adelaide Street.

Fremantle WA 6160

Account Name: Mario's Pizza Palace

Account Number: 512-170 11595

Signature of Depositor: Maria Italiano

#### Tax Invoice

Invoice No.: 4346 3/06/2016 Invoice Date: 5/10,N30 Terms: 1015

580

DEPOSIT

PO#:

**Unit Price** Amount (\$) Item Description Qty 100 kg Onions 50c 50 Capsicum \$4.00 200 15 bunches \$2.00 30 Baby spinach 300 \$6.00 Mushrooms

**Cash Register Totals** 1/06/16 2/06/16 30/05/16 31/05/16 \$950 \$370 \$480 \$570

# **Community Bank**

Date:

3/06/2016 Fremantle Branch: 2 200 Notes: 170 Coins:

Cheques:

Total

Total: 2 370

Particulars of Cheques

Drawer	Bank	Branch	Amount

Date: 4/06/16

To: Foodmart Wholesalers

For: Inv. 27369

Bal. B/F: \$\_

Deposit: \$\_\_\_\_\_Balance: \$

This Chq: \$ 1 090

Bal. C/F: \$

001004

Date: 4/06/16

To: <u>Fresh Food Markets</u> For: <u>Inv. 4182 less discount</u>

Bal. B/F: \$

Deposit: \$\_

Balance: \$\_

This Chq: \$ 304

Bal. C/F: \$

001005

# **Foodmart Wholesalers**

ABN 23 982 884 801 17 Bannister Road Canning Vale WA 6155 Phone: (08) 9455 8545 Tax Invoice
Invoice No.: 28488

Invoice Date: 7/06/2016

Terms: PO #: Net 30 1016

Sold To:

Mario's Pizza Palace 95 Adelaide Street.

Fremantle WA 6160

Qty	Item Description	Price	Amount	GST
500	Assorted soft drinks	1	500	50
100	10kg bag flour	1	1 000	100
100	Grated Mozzarella cheese	12	1 200	120
100	Cans tomato paste	5	500	50
25	Cans olives	20	500	50
		Subtotal	3 700	
		GST	370	
		Total	\$4 070	

Cash Register Totals

3/06/16 \$870 4/06/16 \$950 5/06/16 \$690 6/06/16 \$905

# **Community Bank**

DEPOSIT
Date: 7/06/2016

Account Name: Mario's Pizza Palace
Account Number: 512-170 11595

Notes: Coins:

Total:

Branch:

Fremantle 3 000 415

Signature of Depositor: Maria Italiano

Cheques: \_

330 3 745

Particulars of Cheques

Drawer	Bank	Branch	Amount
Princess May Theatre	CBA	Fremantle	330

#### MARIO'S PIZZA PALAGE

ABN 19 463 520 440 95 Adelaide Street Fremantle WA 6160 Phone: (08) 9335 5555 Invoice

Invoice No.: 4221 Date: 10/06/2016 Terms: N30

PO #: 16267

Sold To:

Fremantle Port Authority

PO Box 600 Fremantle WA 6960

Qty	Description	Price	Amount
20 20	Pizza 300ml bottles soft drink	\$18 \$3	\$360 60
		Sale Amount: Freight: Total Amount:	\$420 \$0 <b>\$420</b>

 Cash Register Totals

 7/06/16
 8/06/16
 9/06/16

 \$280
 \$550
 \$790

# **Community Bank**

Account Name: Mario's Pizza Palace
Account Number: 512-170 11595
Signature of Depositor: Maria Italiano

DEPOSIT

 Date:
 10/06/2016

 Branch:
 Fremantle

 Notes:
 1 550

 Coins:
 70

Total: 1 620

Particulars of Cheques

Drawer	Bank	Branch	Amount

Date: 11/06/16

To: <u>Fresh Food Markets</u> For: Inv. <u>4346 less discount</u>

Bal. B/F: \$\_\_\_\_\_\_\_
Deposit: \$\_\_\_\_\_\_
Balance: \$\_\_\_\_\_\_
This Chq: \$\_551\_\_\_\_\_
Bal. C/F: \$

001006

Australia Post ABN 42 720 097 886 Tax Invoice

11/06/16

Postage stamps 70.00 Stationery 35.00 Total 105.00 Cheque 105.00

Total includes GST \$9.55

Date: 11/06/16

Cheques:

To: Australia Post

For: Stamps & Stationery

Bal. B/F: \$\_\_\_\_\_\_\_
Deposit: \$\_\_\_\_\_\_
Balance: \$\_\_\_\_\_
This Chq: \$\_105\_\_\_\_\_

Bal. C/F: \$\_\_\_\_

**Cash Register Totals** 

10/06/16 \$845 11/06/16 \$830

Account Name: Mario's Pizza Palace

Account Number: 512-170 11595

Signature of Depositor: Maria Italiano

12/06/16 \$570

**Community Bank** 

**DEPOSIT** 

Date: \_\_\_ Branch: \_\_\_ Notes:

Fremantle 2 200

13/06/2016

Coins: Cheques: 45 400

Total:

al: 2 645

Particulars of Cheques

Drawer	Bank	Branch	Amount
Port City Motors	NAB	Fremantle	400

Westside Packaging Co.

229 Railway Parade Bassendean WA 6054 Phone: (08) 9273 5333 Tax Invoice

Invoice No.: 7789 Invoice Date: 14/06/2016

Terms: N30 PO#: 1017 ABN 28 091 724 739

To:

Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160

Description	Amount
10,000 pizza boxes	\$5 500
Freight	55
Total (including \$505 GST)	\$5 555

#### MARIO'S PIZZA PALAGE

Invoice

ABN 19 463 520 440 95 Adelaide Street Fremantle WA 6160 Phone: (08) 9335 5555 Invoice No.: 4222 Date: 15/06/2016

Terms: 10/10,N30

Sold To:

Angel Sailors Club 8 Elder Place Fremantle WA 6160

	Qty Description	Price	Amount
	80 Family Size Pizza	\$25	\$2 000
		Sale Amount: Freight:	\$2 000 \$0
H		Total Amount:	\$2 000

# **Foodmart Wholesalers**

**Adjustment Note** 

ABN 23 982 884 801 17 Bannister Road Canning Vale WA 6155 Phone: (03) 9455 8545

Invoice No.: 28498 Invoice Date: 15/06/2016 Terms: Net 30

Sold To:

Mario's Pizza Palace 95 Adelaide Street, Fremantle WA 6160

Qty	Item Description	Price	Amount	GST
10	10kg bag flour (weevils in the bags)	1	10	1
		Subtotal	10	
		GST	1	
		Total	\$11	

Date: <u>17/06/16</u>

To: Sam Conti

For: Wages \$1 400 less PAYG Withholding \$210

Bal. B/F: \$\_\_\_\_\_\_\_
Deposit: \$\_\_\_\_\_\_
Balance: \$\_\_\_\_\_
This Chq: \$\_1 190\_\_\_\_\_

001008

Bal. C/F: \$\_\_

Date: 17/06/16

To: <u>Australian Super</u> For: <u>Super Payable</u>

001009

**Cash Register Totals** 

13/06/16 \$170 14/06/16 \$360

Account Name: Mario's Pizza Palace

Account Number: 512-170 11595

Signature of Depositor: Maria Italiano

15/06/16 \$620 16/06/16 \$1050

# **Community Bank**

DEPOSIT

Date: Branch: Notes: 17/06/2016 Fremantle

Fremantle 2 200

Cheques:

Coins:

Total: 2 200

Particulars of Cheques

Drawer	Bank	Branch	Amount

OFFICE MEMORANDUM	Date: 20/06/2016
To: Maria Italiano	
SUBJECT: Loan repayment Transfer \$1 000 from the cheque account to the bank loan account.	
Signed: Mario Italiano	

# **Stan Jarvis Electrics**18 Findlay Street

Tax Invoice
Invoice No.: 2338
Invoice Date: 20/06/2016

18 Findlay Street Fremantle WA 6160 Phone: 9335 4190

Invoice Date: 20/06/2016 ABN 86 197 948 729

To:

Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160

PAID 20/06/16 Cheque 1010

Description	Amount
Electrical repairs	\$550
Total (including \$50 GST)	\$550

Date: 20/06/15

To: <u>Stan Jarvis Electrics</u> For: <u>Inv. 2338 for repairs</u>

001010

**Cash Register Totals** 

17/06/16 18/06/16 \$825 \$995 19/06/16 \$530

# **Community Bank**

**DEPOSIT** 

20/06/2016

Fremantle

2 305

| Date: | Branch: | Branch: | Account Name: | Mario's Pizza Palace | Notes: | Coins: | Signature of Depositor: | Maria Italiano | Cheques: |

Total: 2 350

Particulars of Cheques

·			
Drawer	Bank	Branch	Amount

#### Telstra

GPO Box 990 Melbourne VIC 3001 Phone: 13 3333

#### Tax Invoice

Invoice No.: 289467 Invoice Date: 21/06/2016

ABN 25 465 815 356

Invoice

Tax Invoice

Invoice No.:

Invoice Date:

Terms:

PO #:

19356

N15

1018

24/06/2016

24/06/2016

4223

N30

16277

Invoice No.:

Date:

Terms:

PO#:

To:

Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160

	Description	Amount
rom or residen	Telephone line rental and phone calls	\$297
	Total (includes \$27 GST)	\$297

#### **MARIO'S PIZZA PALAGE**

ABN 19 463 520 440 95 Adelaide Street Fremantle WA 6160 Phone: (08) 9335 5555

Sold To:

Fremantle Port Authority

PO Box 600 Fremantle WA 6960

Qty Description Price Amount \$360 20 Pizza \$18 20 300ml bottles soft drink \$3 60 Sale Amount: \$420 Freight: \$0 **Total Amount:** \$420

#### ITALIA STORE

ABN 95 000 029 729 237 Oxford Street Leederville WA 6007 Phone: (08) 9444 9644

Sold To:

Mario's Pizza Palace 95 Adelaide Street, Fremantle WA 6160

Qty	Item Description	Price \$	Amount \$	GST\$
10 kg	Anchovies	40	400	40
60 kg	Italian sausage	20	1 200	120
60 kg	Ham	30	1 800	180
60 kg	Pepperoni	20	1 200	120
	Basil & oregano (fresh)		40	4
	• • • • • • • • • • • • • • • • • • • •	Subtotal	4 640	
		Freight	20	2
		GST	466	
		Total	\$ 5 126	

Cash Register Totals

20/06/16 \$310 21/06/16 \$280 22/06/16 \$570 23/06/16 \$830

**Community Bank** 

**DEPOSIT** 

Date: 24/06/2016

Branch: Fremantle
Notes: 1 990
Coins:

Cheques: 1800

Total: 3 790

Particulars of Cheques

Fremantle	1 800
	Fremantle

Western Power

GPO Box 6060 Perth WA 6001 Tax Invoice

Account No.: 111177 Invoice Date: 24/06/2016

ABN 25 465 815 356

Invoice

4224

To:

Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160

Account Name: Mario's Pizza Palace

Account Number: 512-170 11595

Signature of Depositor: Maria Italiano

PAID 27/06/16 Cheque 1011

Description	Amount
Electricity supplied for the period 21/04/16 to 23/06/16	\$475
Total (including GST)	\$475

MARIO'S PIZZA PALACE

ABN 19 463 520 440 Invoice No.:
Date:

ABN 19 463 520 440
95 Adelaide Street
Fremantle WA 6160
Phone: (08) 9335 5555

Date: 25/06/2016
Terms: N30
PO #: 917

Sold To: Princess May Theatre

17 Cantonment Street Fremantle WA 6160

Qty	Description	Price	Amount
20 10	Small size pizza 1lt bottles soft drink	\$10 \$4	\$200 40
		Sale Amount: Freight:	\$240 \$10
		Total Amount:	

Date: 27/06/16

To: Western Power For: Electricity

Bal. B/F: \$ Deposit: \$

Balance: \$ This Chq: \$ 475

Bal. C/F: \$

001011

Date: 27/06/16

To: M. Italiano For: Drawings

Bal. B/F: \$

Deposit: \$

Balance: \$

This Chq: \$ 3 200

Bal. C/F: \$

001012

Cash Register Totals

24/06/16 \$745

25/06/16 \$630

26/06/16

\$670

**Community Bank** 

**DEPOSIT** 

27/06/2016 Date:

Fremantle Branch: 2 000 Notes: Coins:

Cheques:

Total: 2 045

Particulars of Cheques

Drawer	Bank	Branch	Amount
	·		

# MARIO'S PIZZA PALAGE

Invoice Invoice No.: 4225

ABN 19 463 520 440 95 Adelaide Street Fremantle WA 6160 Phone: (08) 9335 5555

Date: Terms:

30/06/2016 N30 PO #: 2176

Sold To:

Port City Motors

24 Oueen Victoria Street Fremantle WA 6160

Account Name: Mario's Pizza Palace

Account Number: 512-170 11595

Signature of Depositor: Maria Italiano

Qty	Description	Price	Amount
8	Family size pizza	\$25	\$200
8    0	Small size pizza 1lt bottles soft drink	\$10 \$4	80 32
	TIC DOLIGS SUIT CHIEF	Sale Amount:	\$312
		Freight:	\$0
		Total Amount:	\$312

Cash Register Totals

27/06/16 \$380

28/06/16 \$510

29/06/16 \$420

**Community Bank** 

**DEPOSIT** 

Date: Branch: 30/06/2016 Fremantle

Account Name: Mario's Pizza Palace

Notes: Coins:

Total:

1 295 15

Signature of Depositor: Maria Italiano

Account Number: 512-170 11595

Cheques:

1 310

Particulars of Cheques

Drawer	Bank	Branch	Amount

# Pakenham St Service Station

Tax Invoice

727 Pakenham St Fremantle WA 6160 Phone: 9335 2000

Invoice No.: Invoice Date:

30/06/2016

Terms: Net 7 days ABN 36 091 500 319

To: Mario's Pizza Palace 95 Adelaide Street Fremantle WA 6160

Description	Amount
Fuel purchases for the month	360
TOTAL	\$360

#### **GENERAL JOURNAL**

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#### **ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER**

Angel Sailo	rs Club	ACCOUNTS RECEIV	ADLE SUB	SIDIAKT LE	:DGEK	101-
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June	1	Balance				330
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2016		Explanation	Ref.	Debit	Credit	Balance
June	1	Balance				860
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#### ACCOUNTS PAYABLE SUBSIDIARY LEDGER

201-6

Westside Packaging Co.

<b>Date</b> 2016	Explanation	Post. Ref.	Debit	Credit	Balance

<b>Date</b> 2016	_	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1_	Balance		33 705				
- 1774								
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Name: CASH FLOAT

110

Date			Post		Date		Post	
2016		Details	Ref	Debit	2016	Details	Ref	Credit
June	1	Balance		500				

#### Name: ACCOUNTS RECEIVABLE

120

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance	1	730				
								\$

Name: INVENTORY — FOOD

130

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		1 250				
		1	**************************************					

#### Name: INVENTORY — PACKAGING

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		980		 		
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150

Name:	PREP	AID.	AD\	/FRT	ISING
ivalue.		$\sim$	$\sim \sim \sim$		101110

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		640				

Name: PREPAID INSURANCE

160

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		1 980				
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Name: MOTOR VEHICLES (COST)

170

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		17 700				
		£			1			1
				,				

Name: ACCUMULATED DEPRECIATION — MOTOR VEHICLES

171

	<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
-					June	1	Balance		11 680
F						l i			

Name: STORE EQUIPMENT (COST)

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		34 860				
	<u> </u>							

Date		Post		Date			Post	
2016	Details	Ref	Debit	2016		Details	Ref	Credit
				June	1	Balance		11 500
	***************************************					,		
		- <del></del>						
								,

Name: ACCOUNTS PAYABLE

200

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
				June	1	Balance		2 270
						ATTENDED DE LA COLLEGA DE LA C		
<u> </u>							79.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	

#### Name: PAYG WITHHOLDING PAYABLE

210

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
				June	1	Balance	<u> </u>	840
								<u></u>

#### Name: SUPERANNUATION PAYABLE

220

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
		**************************************		June	1	Balance		266
	men.							

#### Name: WAGES PAYABLE

Date		Post		Date		Post	
2016	Details	Ref	Debit	2016	Details	Ref	Credit
							1
						, , , , , , , , , , , , , , , , , , ,	

Name: BANK LOAN

280

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
	-			June	1	Balance		18 900
	1							

Name: OWNER'S CAPITAL

300

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
	<u></u>			June	1	Balance		51 674

Name: OWNER'S DRAWINGS

310

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance	1101	38 400	2010	Details	1.01	Orean
Juile		Dalance		30 400		-		
			**************************************					

Name: PROFIT & LOSS SUMMARY

390

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
							***************************************
							-

Name: SALES INCOME

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
			•	June	1	Balance		172 300
	,	,						
		C CONSTRUCT	***					

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		50				
						,	-	
		9-9-4-11-d						
	_	347-XXX-047-XXX-1			· · · · · · · · · · · · · · · · · · ·			

Name: DISCOUNTS RECEIVED

420

Details	Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
******		WWW.dockloshies.com	June	1_	Balance		480
	, and the state of	-		-			· ************************************
	Details	Details Rei	Details Rei Depit				

Name: FREIGHT INCOME

430

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
							<u></u>

Name: FOOD PURCHASES

500

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Detai	Post ils Ref	Credit
June	1	Balance		49 870				
					- Villa Addition			
		****						

Name: PURCHASE RETURNS & ALLOWANCES

Date		Post		Date			Post	
2016	Details	Ref	Debit	2016	, <u>.</u>	Details	Ref	Credit
				June	1	Balance		90

520

Name:	<b>PACKAGING</b>	COSTS
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<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		8 375				
	1							

Name: DISCOUNT GIVEN

530

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		70		<u> </u>		

Name: FREIGHT EXPENSE

540

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
						***************************************	

Name: ACCOUNTANCY FEES

600

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		1 200			-	
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Name: ADVERTISING

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		3 520				

<b>Date</b> 2016	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
	***************************************						
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1					***************************************		

#### Name: ELECTRICITY & GAS

615

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		2 310				
*****	-							
		******						

#### Name: INSURANCE EXPENSE

620

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		2 030				
<del>ru</del>	<del> </del>							

#### Name: INSURANCE EXPENSE

625

<b>Date</b> 2016	·	Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		1 010				
	-		<u> </u>					

#### Name: MOTOR VEHICLE EXPENSES

4 820		 1	
_			

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016		Details	Post Ref	Credit
June	1	Balance		450		<u> </u>			
								***************************************	

Name: RENT EXPENSE

640

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		24 200			***************************************	
	-						***************************************	
						 ••••		

Name: REPAIRS & MAINTENANCE

645

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		660				

Name: SUNDRY EXPENSES

650

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		320				

Name: SUPERANNUATION

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		3 190				
		f						

Name: TELEPHONE

660

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		3 580				
						•		
				***************************************				
				******				

Name: WAGES

<b>Date</b> 2016		Details	Post Ref	Debit	<b>Date</b> 2016	Details	Post Ref	Credit
June	1	Balance		33 600				
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#### MARIO'S PIZZA PALACE

# Statement of profit or loss

Revenue			
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New Color			
Net Sales		AND	AN
Cost of Sales:		CONTRACTOR	
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Cost of Sales			
Gross Profit			
Other Revenue		- Andrews	
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Expenses			
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Total Expenses			
Net Profit/(Loss)	1		
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#### MARIO'S PIZZA PALACE

#### Statement of financial position

as at 30 June 2016

Current Assets			
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Total Current Assets	9 - " " " " " " " " " " " " " " " " " "		
Non-Current Assets			.,,
Total Non-Current Assets			
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Current Liabilities			
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Total Current Liabilities		- mares	
Non-Current Liabilities			
TOTAL LIABILITIES	TO	Ass. version and assessment of the second	
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TOTAL LIABILITIES & EOUITY			