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The following information is available for Orset, a sole trader who does not keep full accounting records:

\$ Inventory 1 July 2004	138,600
30 June 2005	149,100

Purchases for year ended 30 June 2005 716,100 Orset makes a standard gross profit of 30 per cent on sales. Based on these figures, what is Orset's sales figure for the year ended 30 June 2005? A \$2,352,000 B \$1,038,000 C \$917,280 D \$1,008,000 答案：D 13

Which of the following correctly describes the imprest system for operating petty cash? A All expenditure out of petty cash must be supported by a properly authorised voucher. B A regular equal amount of cash is transferred into petty cash. C The exact amount of expenditure out of petty cash is reimbursed at intervals. D A budget is fixed for a period which petty cash expenditure must not exceed.

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