

VCE ACCOUNTING UNIT 2 – CASE STUDY DAISY’S DESKS

Part A

Question 1:

Refer to excel spreadsheet.

Daisy's Desks Income Statement for the year ended 31 December 2023		
	\$	\$
Revenue		
Cash Sales	35,500	
Credit Sales	90,000	
Less Sales Returns	4,700	122,800
Less Costs of Goods Sold		
Cost of Sales	40,800	
Delivery In	280	41,080
Gross Profit		81,720
Add inventory Gain		350
Adjust Gross Profit		82,070
Add other revenues		
Discount Revenue	850	82,920
Less other Expenses		
Advertising	6,000	
Office Expenses	4,000	
Wages	44,200	
Interest on Loan	240	
Bad Debt Expenses	34,100	57,940
Net Profit		24,980

Daisy's Desks Cash Flow Statement For year ending 31 December 2023		
	\$	\$
Cash flow from operating activities		
Cash sales	35,500	
Receipts from accounts receivable	71,420	
GST received	35,500	150,000
Interest on loan	240	
Cash purchases of inventory	35,800	
Wages	44,200	
Advertising	6,000	
Office expenses	4,000	
Delivery In	280	
GST Settlement	3220	
GST Paid	3,580	
Payments to accounts payable	46,280	133,700
Net cash flows from operating		24,980
Cash flow from investing activities		
New vehicle		18,000
Net cash flows from investing activities		18,000
Cash flow from financing activities		
Loan	30,000	30,000
Loan repayment	4,800	
Drawings	155,400	150,600
Net Cash flows from financing activities		130,200
Net change in cash position		33,870
Add bank balance at start		7,650
Bank balance at 31 December 2023		326,410

Question 2:

With reference to the income statement, Daisy's Desks gross profit margin is 66.4% indicating that the business is fairly successful in generating with consideration of the costs involved in producing the desks. Therefore, this shows that the business is able to retain 66.4% of its sales as gross profit, which is the profit a business makes after deducting the costs associated with making and selling its products. Daisy's Desks has a net profit margin of 20.2% which suggests the business retains that amount (20.2%) of its revenue as net profit which is the businesses gross profit minus the cost of all business operations, which leads the business to having decently good expense profitability and control. If Daisy's Desks is wanting to increase their net profit, they could review to working hours of all employees to ensure that they are not getting paid overtime for hours they didn't work.

The business's net decrease in cash position by \$133,870 shows the business has spent more cash than they have received in the year ending 31 December 2023. This can be because the vehicle was purchased as a non-current asset. Due to their lack of cash, the company may

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web argon adalah gas mulia ketiga dan berkontribusi pada sekitar 1 atmosfer bumi argon memiliki kelarutan mirip oksigen dan sekitar 2 5 kali lebih mudah larut dalam air dari nitrogen unsur kimia inert ini tidak berwarna dan

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he helium merupakan unsur gas mulia nomor dua terbanyak di alam semesta

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web jan 4 2022 balon helium sangatlah ringan dan tidak reaktif sehingga ia dapat mengapung di udara tanpa takut terbakar oleh panas hal ini membuat helium digunakan sebagai gas pengisi balon selain mengisi balon helium juga digunakan untuk mengisi air bag mobil ketika terjadi benturan pada mobil baca juga mengapa balon bisa terbang

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web di sekitar kalian terdapat unsur unsur dan persenyawaan unsur golongan utama seperti gas oksigen air dan lain lain banyak persenyawaan dari unsur unsur golongan utama yang bermanfaat bagi kehidupan di muka bumi ini namun demikian kadangkala penggunaan yang tidak bijak dari kita dapat menimbulkan dampak merugikan bagi

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