**Activity 23.2**

* Complete the following table (all figures are in $).

|  |  |  |
| --- | --- | --- |
| **Sales Revenue** | **Cost of goods sold** | **Gross Profit** |
| 1. 3000 | 1500 |  |
| 1. 25 000 | 16 000 |  |
| 1. 80 000 |  | 20 000 |
|  | 25 000 | 50 000 |

**Activity 23.3**

* Complete the following table.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cost per unit** | **Opening Inventories** | **Purchase of Goods** | **Closing Inventories** | **Cost of goods sold** |
| 1. $3 | 500 | 3000 | 200 | $9900 |
| 1. $2 | 1000 | 5000 | 500 |  |
| 1. $5 | 100 | 400 | 300 |  |
| 1. $1 | 2000 | 60 000 | 2000 |  |