



VICTORIA GOVERNMENT GAZETTE.

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[1943

DISCHARGING MEMBERS OF THE LEGISLATIVE COUNCIL FROM ATTENDANCE AND DISSOLVING THE LEGISLATIVE ASSEMBLY.

PROCLAMATION.

By His Excellency the Governor of the State of Victoria and its Dependencies in the Commonwealth of Australia, &c., &c., &c.

WHEREAS by *The Constitution Act* it was amongst other things enacted that it should be lawful for the Governor to fix such places within Victoria and, subject to the limitation therein contained, such times for holding the first and every other Session of the Council and Assembly, and to vary and alter the same respectively in such manner as he might think fit; and also from time to time to prorogue the said Council and Assembly, and to dissolve the said Assembly, by Proclamation or otherwise, whenever he should deem it expedient: And whereas the said Council and Assembly, called "The Parliament of Victoria," stand prorogued until Friday, the thirtieth day of April, 1943: And whereas it is expedient to dissolve the Legislative Assembly: Now therefore I, the Governor of the State of Victoria, in the Commonwealth of Australia, in exercise of the power in me vested in this behalf, do by this my Proclamation discharge the Honorable the Members of the Legislative Council from their meeting and attendance on Friday, the thirtieth day of April, 1943: And I do dissolve the Legislative Assembly, such dissolution to take effect on Thursday, the twenty-ninth day of April, 1943: And I do hereby declare that I have this day given Order that Writs be issued in due form, and according to law, for the election of Members to be duly returned to serve in the Legislative Assembly.

Given under my Hand and the Seal of the State of Victoria, at Melbourne, this twenty-second day of April, in the year of our Lord One thousand nine hundred and forty-three, and in the seventh year of the reign of His Majesty King George VI.

(L.S.)

WINSTON DUGAN.

By His Excellency's Command,

A. A. DUNSTAN,

Premier.

GOD SAVE THE KING!

GENERAL ELECTION.

NOTICE is hereby given that His Excellency the Governor will issue Writs for a General Election of Members to serve in the Legislative Assembly of Victoria on the day first hereinafter mentioned, viz.:

Date of Issue of Writs	Thursday, 6th May, 1943.
Day of Nomination (before or on which nominations are to be made)	Friday, 21st May, 1943 (up to 12 o'clock noon).
Day of Polling	Saturday, 12th June, 1943.
Return of Writs before or on	Friday, 25th June, 1943.

By His Excellency's Command,

J. C. MACGIBBON,

Acting Official Secretary.

The Governor's Office,
Melbourne, 22nd April, 1943.

By Authority: H. E. Daw, Government Printer, Melbourne.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record transactions. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the journalizing process. It describes how transactions are recorded in the journal, including the use of debits and credits. It also discusses the importance of balancing the journal and how to identify and correct errors.

The fifth part of the document discusses the posting process. It explains how the journal entries are transferred to the ledger accounts and how the ledger is used to summarize the financial data. It also discusses the importance of maintaining a balanced ledger.

The sixth part of the document covers the preparation of financial statements. It discusses the different types of financial statements, such as the balance sheet, income statement, and statement of cash flows, and how they are prepared from the ledger data.

The seventh part of the document discusses the closing process. It explains how the temporary accounts are closed to the permanent accounts and how the closing entries are prepared. It also discusses the importance of closing the books at the end of the accounting period.

The eighth part of the document covers the reversing entries. It discusses how reversing entries are used to correct errors and how they are prepared. It also discusses the importance of maintaining accurate records of reversing entries.

The ninth part of the document discusses the use of T-accounts. It explains how T-accounts are used to record transactions and how they are used to summarize the financial data. It also discusses the importance of maintaining accurate T-accounts.

The tenth part of the document covers the use of the accounting cycle. It discusses how the accounting cycle is used to ensure the accuracy of the financial statements and how it is used to identify and correct errors.