COMMERCE PRESENTATIONS AND PUBLICATIONS



						Letter
Figures						
Words						

VCE ACCOUNTING 3/4 2019

CPAP Practice Examination No. 4

ANSWER BOOK

CTUDENT NAME		
STUDENT NAME		

Structure of book

Number of questions	Number of questions to be answered	Number of Marks
9	9	100

- Students are permitted to bring into the examination room: pens, pencils, highlighters, erasers, sharpeners, rulers, and a scientific calculator.
- Students are not permitted to bring into the examination room: blank sheets of paper and/or white out liquid/tape.

Materials supplied

- Question book of 10 pages.
- Answer book of 13 pages.

Instructions

- Answer all questions in the answer book.
- All written responses must be in English.

Students are NOT permitted to bring mobile phones and/or any other electronic devices into the examination room.

Working Space		

Heather's Hats Balance Sheet as at 1 January 2019

\$	\$	\$ \$

Discuss	

b.

4 marks

Question 2 – Walter's Warehouse (6 marks)

a. 4 marks

General Journal

Date	Details	Debit	Credit

b.	2 marks
Explanation	

a. 14 marks

General Journal

Date	Details	Debit	Credit

Question 3 – continued **TURNOVER**

b.	6 marks
Discuss	

Question 4 – Pier's Pianos (6 marks) a. 2 marks Transaction (1) Transaction (2) b. 2 marks General Journal

Details

Date

с.	2 ma
Explanation	

Credit

Debit

Question 5 – Mary's Magnets (22 marks)

a.		2 marks
Explanation		
b.		4 marks
	Carrying Value	

c. 4 marks

General Journal

Date	Details	Debit	Credit

					2 r
Explai	nation				
. .					7 n
		Prepaid Ro	ent Expe	ense	
Date	Cross-reference	Amount	Date	Cross-reference	Amount
		Coni	L		
		Capi			
Date	Cross-reference	Amount	Date	Cross-reference	Amount
					3 m
Explai	nation				

Question 6 – Westy's Wallets (9 marks)

a. 4 marks

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

b. 5 marks

Westy's Wallets Budgeted Cash Flow Statement (extract) for the year ended 30 June 2019

	\$ \$
Cash Flow From Operating Activities	

Question 7 — Brian's Bargains (6 marks)

a.	2 marks
Explanation	
b.	2 marks
Explanation	
С.	2 marks
Justification	

Question 8 – Jordan's Jackets (15 marks)

a. 13 marks

General Journal

Date	Details	Debit	Credit

b.		2 marks
Explanation		

Question 9 – Cheadle's Candles (5 marks) a. 2 marks Explanation b. 2 marks Explanation c. 1 mark

100 marks

END OF ANSWER BOOKLET

Benchmark