



**‘2019 Examination Package’ -
Trial Examination 5 of 11**

STUDENT NUMBER

Figures										Letter
Words										

ACCOUNTING

Units 3 & 4 – Written Examination

(TSSM’s 2012 trial exam updated for the current study design)

ANSWER BOOK

Instructions

- A question book is provided with this answer book.
- Answer all questions in the spaces provided in this book.
- Refer to instructions on the front cover of the question book.

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

ACCOUNTING EXAM

Question 1 (12 marks)

a.

General Journal

Date 2019	Details	General Ledger	
		Debit	Credit

8 marks

b.

Discuss

4 marks

Question 2 (18 marks)

a.

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

6 marks

Inventory

Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 marks

Accounts Payable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 marks

ACCOUNTING EXAM

Question 3 (11 marks)

a.

Product: 'Clean Skin Electric Razor'

Date	Details	In			Out			Balance		
		Qty	Cost	Total	Qty	Cost	Total	Qty	Cost	Total
2013										
01/07	Balance							4	28	112
02/07	Inv.4988	16	30	480				4	28	
								16	30	592
05/07	Inv.2395				4	28				
					2	30	172	14	30	420

2 marks

b.

General Journal

Date	Details	General Ledger	
		Debit	Credit

5 marks

c.

Characteristic
Explanation

1 + 3 = 4 marks

Question 4 (15 marks)

a.

Reason 1
Reason 2

1 + 1 = 2 marks

ACCOUNTING EXAM

c.

Explanation

2 marks

Drawings

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Capital

Date	Cross-reference	Amount	Date	Cross-reference	Amount

2 + 3 = 5 marks

Question 5 (4 marks)

a.

Explanation

2 marks

b.

Reason 1
Reason 2

1 + 1 = 2 marks

Question 6 (10 marks)

a.

Limitation

1 mark

b.

Excluded Item
Explanation

1 + 1 = 2 marks

c.

Indicator

1 mark

d.

Discuss

4 marks

e.

Negative Effect 1
Negative Effect 2

1 + 1 = 2 marks

Question 7 (19 marks)

a.

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

4 marks

b.

Inventory

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Accounts Payable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 + 2 = 5 marks

c.

**Claire’s Chinaware
Budgeted Cash Flow Statement (extract) for the year ended 30 June 2020**

	\$	\$
Cash Flow from Operating Activities		

6 marks

d.

Explanation

2 marks

Question 8 (5 marks)

General Journal

Date	Details	General Ledger	
		Debit	Credit

Question 9 (6 marks)

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Classification

1 mark

b.

Disposal of Delivery Van

Date 2019	Cross-reference	Amount	Date 2019	Cross-reference	Amount

3 marks

c.

Explanation

2 marks

100 marks

END OF ANSWER BOOK