

'2019 Examination Package' - Trial Examination 7 of 11

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ACCOUNTING

Units 3 & 4 – Written examination

(TSSM's 2014 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.

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Question 1 (8 marks)

a.	
General	Journal

F	, wi iiwi			
Date	Details	General Ledger		
2019		Debit	Credit	
		Desit	Creat	

6 marks

b.	
Explanation	
Explanation	

2 marks

Question 2 (13 marks)

a.

Calculation

3 marks

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b.

Motor Vehicle

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Disposal of Motor Vehicle

	21570501 011120001 7 0111010							
Date	Cross-reference	Amount	Date	Cross-reference	Amount			

Accumulated Depreciation – Motor Vehicle

Date	Cross-reference	Amount	Date	Cross-reference	Amount

8 marks

C.		
Explanation		

2 marks

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Question 3 (14 marks)

a.

Cash at Bank

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Inventory

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

12 marks

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b.						
Explanat	ion					
						2 marks
Question a.	4 (8 marks)					
		Gene	eral Journ	al		
Date	Details				General	Ledger
2019					Debit	Credit
						3 marks
b.						
		Accrued I	nterest Re	evenue		
Date	Cross-reference	Amount	Date	Cross-refe	rence	Amount
						3 marks
						3 marks
с.		Gene	eral Journa	al		
Date	Details		Gene	eral Ledger		
2019					Debit	Credit
						2 marks

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Question 5 (11 marks)

a.	
Identification	
Explain	
	4 marks
b.	
Explanation	
	4 marks

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c.	
Explanation	
•	
	2 marks
d.	
Calculation	
	1 mark
Question 6 (10 marks)	
a.	
Calculation	
	3 marks

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b.

General Journal

Date	Details	General Ledger	
2019		Debit	Credit
			_

			2 marks
c.			
Identificat	ion		
Explain			
			3 mark
d.			
Explanation)n		

2 marks

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Question 7 (9 marks)

a.	
Explanation	
	2 marks
b.	
Explanation	
Explanation	

2 marks

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c.	
Discuss	

5 marks

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Question 8 (20 marks)

a.

Jeff's Jackets Cash Flow Statement for the year ending 30 June 2019

Cash Flow Statement for the year e	numg 30 June 2	017

10 marks

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b.

Jeff's Jackets Income Statement for year ended 30 June 2019

income Statement for year e	\$	\$
	Φ	Þ

10 marks

Question 9 (7 marks) Assumption 3 marks b. **Definition** 2 marks c. **Definition**

2 marks

END OF ANSWER BOOK

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