

**'2019 Examination Package' -** Trial Examination 9 of 11

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Figures							
Words							

# **ACCOUNTING**

## Units 3 & 4 – Written examination

(TSSM's 2016 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 (6 Marks)

Discus	sion			

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# Question 2 (10 marks)

a

Date Details Gene			al Ledger		
2019		Debit	Credit		

7 marks

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b.

Explanation	

3 marks

# Question 3 (7 marks)

a.

Date	Details	General Ledger		
2019		Debit Credi		

3 marks

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b.	
Explanation	
2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	
	4 1
	4 marks
Question 4 (10 marks)	
a.	
Calculation	

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#### b. General Journal

Date	Details	General Ledger		
2019		Debit	Credit	

2 marks

4	_	
4	۰	

Explanation		

2 marks

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d.	
Explanation	

## Question 5 (17 marks)

a.

#### **Accounts Receivable**

Date	Cross-reference	Amount	Date	Cross-reference	Amount

5 marks

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## Inventory

Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 marks

#### **Accounts Payable**

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Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 marks

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l	
Discussion	
30 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3	

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# Question 6 (11 marks)

a.

Date	Details	Genera	General Ledger			
2019		Debit	Credit			

6 marks

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#### **ACCOUNTING EXAM**

b.	
Explanation	
	1 mark
с.	
Explanation	
<b>A</b>	

4 marks

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# Question 7 (18 marks)

a.

Inventory Item:	Snuggly Singles									
			IN			OUT	Γ		BALAI	NCE
Date	Details	Qty	Unit cost	Value \$	Qty	Unit cost	Value \$	Qty	Unit cost	Value \$

6 marks

<b>b.</b>		
Calculation		

2 marks

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#### **ACCOUNTING EXAM**

с.	
Outline	
	3 mark
d.	
16 August	
31 August	
JI August	

4 marks

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e.	
Explanation	
	3 mar
Question 8 (7 marks)	
Question 8 (7 marks) a.	

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<b>b.</b>			
Calculation			

# Question 9 (10 marks)

a.

ш.				
	Actual	Budgeted	Variance	U/F
Sales	250 000	200 000		
Cost of Sales		100 000	25 000	U
Wages	50 000	25 000		U
Advertising	3 000		3 000	U

4 marks

Explanation		

4 marks

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c.	
Explanation	
	3 mark
Question 10 (3 marks)	
Explanation	

## END OF ANSWER BOOK

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