



# EXTRA

EXPERIENCED TEACHER RESOURCES & ASSESSMENTS

Student Name: \_\_\_\_\_

## ACCOUNTING UNITS 3&4 2020 Trial Examination

Reading time: 15 minutes

Writing time: 2 hours

### 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 unauthorised electronic devices into the examination room.**

**THIS PAGE IS BLANK**



b.

4 marks

<b>Delivery cost on January 2</b>
<b>Explanation</b>
<b>Cost of stickers on January 2</b>
<b>Explanation</b>

c.

1 mark

<b>Reason</b>

d.

3 marks

<b>Qualitative characteristic</b>
<b>Explanation</b>





c.

2 marks

<b>Explanation</b>

d.

1 mark

<b>Benchmark</b>

e.

2 marks

<b>Non-financial indicator</b>
<b>Explanation</b>











**Question 4 (8 marks)****a.**

2 marks

<b>Explanation</b>

**b.**

4 marks

<b>Discussion</b>

**c.**

2 marks

<b>Identify</b>

**Question 5 (10 marks)**

**a.**

2 marks

<b>Inventory on Hand 25 Dec 2020</b>   \$

**b.**

2 marks

<b>Inventory on Hand 25 Dec 2020 at LCNRV</b>   \$

**c.**

2 marks

**General Journal**

Date	Details	Debit	Credit



**Question 6 (9 marks)****a.**

1 mark

<b>Carrying Value</b>   \$

**b.**

8 marks

**Delivery Van**

<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>

**Accumulated Depreciation – Delivery Van**

<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>

**Disposal of Delivery Van**

<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date</b>	<b>Cross-reference</b>	<b>Amount</b>

**END OF ANSWER BOOK**