



STUDENT
NUMBER

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Letter]

ACCOUNTING UNITS 3 & 4 2020

TRIAL EXAM A

Reading time: 15 minutes

Writing time: 2 hours

ANSWER BOOK

- A question book is provided with this answer book
- Answer all questions in the spaces provided in this book.
- Write your **student number** in the space provided above on this page.
- 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



Question 1 (10 marks)

a.
Inventory Card

4 marks

Product: Lavender Bloom Sanitiser Bottles					Cost Assignment Method: FIFO					
Date	Details	IN			OUT			BALANCE		
		Qty	Cost	Total	Qty	Cost	Total	Qty	Cost	Total
1 Oct	Balance							30 80	4 5	120 400
7 Oct	Inv 43				30 5	4 5	120 25	75	5	375
9 Oct	CN 35	30 5	4 5	120 25				30 80	4 5	120 400

b.

2 marks

Explanation



c.

3 marks

**Steveo's Sanitiser
General Journal**

Date 2020	Details	Debit	Credit

d.

2 marks

Date	Cross Reference	Amount	Date	Cross Reference	Amount

Date	Cross Reference	Amount	Date	Cross Reference	Amount



Question 2 (8 marks)

a.

3 marks

**Printzzz Pty Ltd
General Journal**

Date	Details	Debit	Credit

b.

2 marks

**Printzzz Pty Ltd
Balance Sheet (extract) as at 31 March 2020**

	(\$)	(\$)
Current Assets		

c.

3 marks

Qualitative Characteristic
Explanation



Question 5 (10 marks)

a.

2 marks

Calculation of Revenues	Calculation of Expenses
Total Revenues	Expenses

b.

5 marks

Capital

Date	Cross Reference	Amount	Date	Cross Reference	Amount

c.

3 marks

Qualitative Characteristic
Explanation



Question 6 (10 marks)

a.

3 marks

Explanation

b.

3 marks



Question 7 (15 marks)

a.

4 marks

**Aidan's Fishing
General Journal**

Date 2020	Details	Debit	Credit



Question 8 (11 marks)

a.

6 marks

GA Supplies
Cash Flow Statement (extract) for the 3 months ended 30 June 2020

	\$	\$
Cash Flows from Operating Activities		

b.

3 marks



c.

2 marks



c.

4 marks

Discussion

Question 10 (8 marks)

a.

1 mark

b.

3 marks



c.

4 marks

END OF ANSWER BOOK