



**2020 Trial Examination**

STUDENT  
NUMBER

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Letter

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**ACCOUNTING**  
**Units 3&4 – Written examination**

**ANSWER BOOK**

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

**Question 1** (28 marks)

a.

12 marks

**General Journal**

<b>Date</b> <b>2020</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>

**b.**


3 marks

**c.**


3 marks

**TURN OVER**

d.

**Elite Stationery**  
**Income Statement for the Year ended 30 June 2020**

	\$	\$

3 marks

e.

**Elite Stationery  
Balance Sheet (extract) as at 30 June 2020**


5 marks

**TURN OVER**

**Question 2 (9 marks)**

**a.**

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3 marks

**b.**

**Inventory**

Date 2020	Cross-reference	Amount	Date 2020	Cross-reference	Amount
1/12	Balance	15 000			

**Inventory Loss**

Date 2020	Cross-reference	Amount	Date 2020	Cross-reference	Amount

**Inventory Write Down**

Date 2020	Cross-reference	Amount	Date 2020	Cross-reference	Amount

4 marks

c.


2 marks

**Question 3 (13 marks)**

a.

**General Journal**

<b>Date</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>
<b>2020</b>			

2 marks

b.

**General Journal**

<b>Date</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>
<b>2020</b>			

3 marks

**TURN OVER**

**c.**  
**General Journal**

<b>Date</b> <b>2020</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>

2 marks

**d.**





6 marks

**TURN OVER**

**Question 4** (6 marks)


**Question 5** (10 marks)

**a.**


3 marks

**b.**


2 marks

**TURN OVER**

c.


5 marks

**Question 6** (6 marks)

**Refrigerator**

<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>

**Accumulated Depreciation - Refrigerator**

<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>
				<i>Balance</i>	<i>8 000</i>

**Disposal of Refrigerator**

<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>

**Loss on Disposal of Refrigerator**

<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>

**TURN OVER**

**Bank**

<b>Date 2020</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2020</b>	<b>Cross-reference</b>	

**Question 7 (10 marks)**

**a.**

**General Journal**

<b>Date 2020</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>

2 marks

**b.**


2 marks

c.

**General Journal**

<b>Date</b> <b>2020</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>

3 marks

d.


3 marks

**TURN OVER**

**Question 8** (10 marks)

**a.**


3 marks

**b.**

**General Journal**

<b>Date</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>
<b>2020</b>			

4 marks



**c.**


3 marks

**TURN OVER**

**Question 9** (8 marks)

**a.**


4 marks

b.


4 marks

**END OF ANSWER BOOK**