****

**NAME:**

**ACCOUNTING**

**Unit 3&4 Examination**

## Reading time: 15 minutes

**Writing time: 120 minutes**

**ANSWER BOOK**

**Structure of book**

* A question book is provided with this answer book.
* Answer all questions in the spaces provided in this book.
* Write your name 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 room.**

**Question 1** [14 marks]

1. 5 marks

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| **Date** | **Details** | **Debit** | **Credit** |
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1. 3 marks

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1. 6 marks

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**Question 2** [19 marks]

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| **Product: Centre Court Racket** | | | | | **Supplier: Smashd** | | | | | |
| **Cost Assignment method: ?** | | | | | | | | | | |
|  | | **IN** | | | **OUT** | | | **BALANCE** | | |
| **Date March** | **Reference** | **Qty** | **Cost** | **Total** | **Qty** | **Cost** | **Total** | **Qty** | **Cost** | **Total** |
| 1 | Balance |  |  |  |  |  |  | 7 | 300 | 2 100 |
|  |  |  |  |  |  |  |  | 4 | 400 | 1 600 |
| 5 | Inv 90 |  |  |  | 3 | 400 | 1 200 | 7 | 300 | 2 100 |
|  |  |  |  |  |  |  |  | 1 | 400 | 400 |
| 12 | Inv 34 | 4 | 300 | 1 200 |  |  |  | 11 | 300 | 3 300 |
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1. 3 marks

General Journal

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1. 3 marks

General Journal

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1. 4 marks

**Tennis World**

**Income Statement (extract) for the month ended 31 March 2020**

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**Question 3** [8 marks]

1. 3 marks

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1. 2 marks

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| **Date 2020** | **Details** | **Debit** | **Credit** |
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**Question 4** [12 marks]

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**Question 5** [9 marks]

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1. 6 marks

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**Question 6** [15 marks]

1. 10 marks

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| **Date**  **2020** | **Details** | **Debit** | **Credit** |
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**Question 7** [15 marks]

1. 8 marks

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| **Date**  **2020** | **Details** | **Debit** | **Credit** |
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1. 4 marks

**Disposal of Delivery Van**

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| **Date**  **2020** | **Cross-reference** | **Amount** | **Date**  **2020** | **Cross-reference** | **Amount** |
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**Delivery Van**

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| **Date**  **2020** | **Cross-reference** | **Amount** | **Date**  **2020** | **Cross-reference** | **Amount** |
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**Question 8** [8 marks]

1. 4 marks

**Prepaid Rent Expense**

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| **Date**  **2020** | **Cross-reference** | **Amount** | **Date**  **2020** | **Cross-reference** | **Amount** |
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1. 4 marks

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