



Figures								Letter
Words								

# VCE ACCOUNTING 3/4 2019

## CPAP Practice Examination No. 1

### ANSWER BOOK

STUDENT NAME \_\_\_\_\_

#### Structure of book

<i>Number of questions</i>	<i>Number of questions to be answered</i>	<i>Number of Marks</i>
8	8	100

- Students are permitted to bring into the examination room: pens, pencils, highlighters, erasers, sharpeners, rulers, and a scientific calculator.
- Students are not permitted to bring into the examination room: blank sheets of paper and/or white out liquid/tape.

#### Materials supplied

- Question book of 11 pages.
- Answer book of 15 pages.

#### Instructions

- Answer all questions in the answer book.
- All written responses must be in English.

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

**Question 1 – Rashida’s Roller Skates (6 marks)**

a.

2 marks

<b>Distinguish</b>

b.

2 marks

<b>Justification</b>

c.

2 marks

**General Journal**

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



**Question 3 – Winona’s Warehouse (27 marks)**

a.

6 marks

**General Journal**

Date	Details	Debit	Credit

b.

2 marks

Explanation

c.

2 marks

<b>Advantage</b>
<b>Disadvantage</b>

d.

2 marks

**General Journal**

Date	Details	Debit	Credit

**Question 3 - continued**

e.

2 marks

<b>Explanation</b>

f.

2 marks

**General Journal**

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

g.

2 marks

<b>Explanation</b>

**Question 3 - continued**  
**TURNOVER**

h.

5 marks

**General Journal**

Date	Details	Debit	Credit

i.

2 marks

Explanation

j.

2 marks

Explanation

**Question 4 – Gurveen’s Garments (15 marks)**

a.

1 mark

<b>Depreciable Value</b>	

b.

2 marks

<b>Justification</b>

**Question 4 - continued**  
**TURNOVER**





**Question 5 – Bailey’s Books (7 marks)**

a.

1 mark

**State**

b.

3 marks

**Discuss**

c.

2 marks

**Explanation**

d.

1 mark

**Benchmark**

**Question 6 – Kimberley’s Kettles (21 marks)**

a.

3 marks

**Accounts Receivable**

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

b.

3 marks

**Accounts Payable**

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

**Question 6 - continued**



d.

2 marks

<b>Explanation</b>

**Question 7 – Tania’s Tents (9 marks)**

a.

4 marks

**Allowance for Doubtful Debts**

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

b.

5 marks

**Calculation Space**

**Question 7 - continued**  
**TURNOVER**



