



**‘2019 Examination Package’ -  
Trial Examination 1 of 11**

**STUDENT NUMBER**

Figures


Words

Letter

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

*(TSSM’s 2008 trial exam updated for the current study design)*

**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 electronic devices into the examination room.**



Question 2 (14 marks)

a.

**Inventory**

<b>Date 2019</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2019</b>	<b>Cross-reference</b>	<b>Amount</b>
01/05	Balance	12 830			

**Accounts Payable**

<b>Date 2019</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2019</b>	<b>Cross-reference</b>	<b>Amount</b>
			01/05	Balance	8 920

**GST Clearing**

<b>Date 2018</b>	<b>Cross-reference</b>	<b>Amount</b>	<b>Date 2018</b>	<b>Cross-reference</b>	<b>Amount</b>
			01/05	Balance	487

3 + 2 + 4 = 9 marks

**b.**

<b>Explanation</b>
<b>Example</b>

2 + 1 = 3 marks

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c.

<b>Explanation</b>

2 marks

**Question 3 (10 marks)**

a.

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1 mark





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**Question 4 (7 marks)**

a.

<b>Reason 1</b>
<b>Reason 2</b>

1 + 1 = 2 marks

b.

**General Journal**

Date	Details	General Ledger	
		Debit	Credit

3 marks

c.

<b>Reason 1</b>
<b>Reason 2</b>

1 + 1 = 2 marks

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**Question 5 (13 marks)**

a.

**Product: 'Deluxe WT'**

Date	Details	In			Out			Balance		
		Qty	Cost	Total	Qty	Cost	Total	Qty	Cost	Total
2019										
1/05	Balance							15	90	1 350

4 marks

b.

**General Journal**

Date	Details	General Ledger	
		Debit	Credit

5 marks

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c.

<b>Explanation</b>

2 marks

d.

<b>Reason 1</b>
<b>Reason 2</b>

2 marks

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**Question 6 (8 marks)**

**a.**

<b>Cost Price Per Unit \$</b> _____
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2 marks

**b.**

<b>Product cost:</b>
<b>Non trading expense:</b>

4 marks

**c.**

<b>Gross Profit: \$</b> _____
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2 marks

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**Question 7 (6 marks)**

**a.**

<b>Explanation</b>

2 marks

**b.**

**General Journal**

Date	Details	General Ledger	
		Debit	Credit

2 + 2 = 4 marks

**Question 8 (5 marks)**

**a.**

Date	Details	General Ledger	
		Debit	Credit

2 marks

**b.**

**Effect on Cash Flow Statement**

Name of account	Classification	Amount

3 mark

**Question 9 (9 marks)**

**a.**

**General Journal**

Date	Details	General Ledger	
		Debit	Credit

2 marks

**b.**

<b>Classification:</b>
<b>Justification:</b>

2 marks

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c.  
General Journal

Date	Details	General Ledger	
		Debit	Credit

3 + 2 = 5 marks

Question 10 (14 marks)

a.

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

4 marks

b.

**Inventory**

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

3 marks

c.

**Accounts Payable**

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

3 marks



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**b.**

<b>Explanation:</b>

2 marks

**c.**

<b>State:</b>

1 mark

**Question 12 (3 marks)**

<b>Explanation:</b>

3 marks

**END OF ANSWER BOOK**