



**‘2019 Examination Package’ -
Trial Examination 3 of 11**

STUDENT NUMBER

Figures										Letter
Words										

ACCOUNTING
Units 3&4 – Written examination

(TSSM’s 2010 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.

c.

Value
Qualitative Characteristic
Explanation

1 + 1 + 2 = 4 marks

d.

**Pete the Pirate
Balance Sheet (Extract) as at 1 July 2019**

	\$	\$		\$	\$
CURRENT ASSETS			CURRENT LIABILITIES		

3 marks

ACCOUNTING EXAM

c.
General Journal

Date	Details	General Ledger	
		Debit	Credit

2 marks

d.

Explanation

2 marks

e.

General Journal

Date	Details	General Ledger	
		Debit	Credit

2 marks

ACCOUNTING EXAM

Question 3 (30 marks)

a.

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1 mark

b.

Explanation

2 marks

ACCOUNTING EXAM

c.

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

GST Clearing

Date	Cross-reference	Amount	Date	Cross-reference	Amount
01/06	Balance	3 400			

3 + 5 = 8 marks

d.

Janet's Jewellery
Cash Flow Statement for year ending 30 June 2019 (extract)

	\$	\$
Cash Flow from Operating Activities		
Net Cash flows from Operations		

5 marks

e.

	Bank at End =\$
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1 mark

f.

Financing Activity Outflow

1 mark

g.

Explanation

2 marks

ACCOUNTING EXAM

i.

Explanation
Example

2 + 1 = 3 marks

Question 4 (10 marks)

a.

Inventory

Date 2019	Cross Reference	Amount	Date 2019	Cross Reference	Amount

6 marks

ACCOUNTING EXAM

c.

Explanation

2 marks

c.

Explanation:

2 marks

Question 7 (4 marks)

7a.

GENERAL JOURNAL

Date 2019	Details	General Ledger	
		Debit \$	Credit \$

2 marks

b.

GENERAL JOURNAL

Date 2019	Details	General Ledger	
		Debit \$	Credit \$

2 marks

ACCOUNTING EXAM

Question 8 (4 marks)

a.

Working space	
	Rent Revenue \$

2 marks

b.

GENERAL JOURNAL

Date 2019	Details	General Ledger	
		Debit \$	Credit \$

2 marks

Question 9 (4 marks)

a.

Explanation:

2 marks

9b.

GENERAL JOURNAL

Date 2019	Details	General Ledger	
		Debit \$	Credit \$

2 marks

98 marks

END OF ANSWER BOOK