



**'2019 Examination Package' -
Trial Examination 7 of 11**

STUDENT NUMBER

Figures
Words

										Letter

ACCOUNTING

Units 3 & 4 – Written examination

(TSSM's 2014 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.

b.

Motor Vehicle

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Disposal of Motor Vehicle

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Accumulated Depreciation – Motor Vehicle

Date	Cross-reference	Amount	Date	Cross-reference	Amount

8 marks

c.

Explanation

2 marks

Question 3 (14 marks)

a.

Cash at Bank

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Inventory

Date	Cross-reference	Amount	Date	Cross-reference	Amount

Accounts Receivable

Date	Cross-reference	Amount	Date	Cross-reference	Amount

12 marks

b.

Explanation

2 marks

Question 4 (8 marks)

a.

General Journal

Date	Details	General Ledger	
		Debit	Credit
2019			

3 marks

b.

Accrued Interest Revenue

Date	Cross-reference	Amount	Date	Cross-reference	Amount

3 marks

c.

General Journal

Date	Details	General Ledger	
		Debit	Credit
2019			

2 marks

Question 5 (11 marks)

a.

Identification
Explain

4 marks

b.

Explanation

4 marks

c.

Explanation

2 marks

d.

Calculation

1 mark

Question 6 (10 marks)

a.

Calculation

3 marks

b.

General Journal

Date	Details	General Ledger	
		Debit	Credit
2019			

2 marks

c.

Identification
Explain

3 marks

d.

Explanation

2 marks

Question 7 (9 marks)

a.

Explanation

2 marks

b.

Explanation

2 marks

Question 9 (7 marks)

a.

Assumption

3 marks

b.

Definition

2 marks

c.

Definition

2 marks

END OF ANSWER BOOK