

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]

a.

5 marks

Date	Details	Debit	Credit

b.

3 marks

c.

6 marks

Question 2 [19 marks]

a.

1 mark

b.

5 marks

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
								1	400	400

c.

3 marks

General Journal

Date 2020	Details	Debit	Credit

d.

3 marks

General Journal

Date 2020	Details	Debit	Credit

e.

3 marks

f.

4 marks

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

Question 3 [8 marks]

a.

3 marks

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b.

2 marks

Date 2020	Details	Debit	Credit

c.

3 marks

Question 4 [12 marks]

a.

2 marks

b.

2 marks

c.

2 marks

d.

6 marks

Question 5 [9 marks]

a.

3 marks

b.

6 marks

Question 6 [15 marks]

a.

10 marks

Date 2020	Details	Debit	Credit

b.

2 marks

c.

3 marks

Question 7 [15 marks]

a.

8 marks

Date 2020	Details	Debit	Credit

b.

4 marks

Disposal of Delivery Van

Date 2020	Cross- reference	Amount	Date 2020	Cross- reference	Amount

Delivery Van

Date 2020	Cross- reference	Amount	Date 2020	Cross- reference	Amount

c.

3 marks

Question 8 [8 marks]

a.

4 marks

Prepaid Rent Expense

Date 2020	Cross- reference	Amount	Date 2020	Cross- reference	Amount

b.

4 marks
