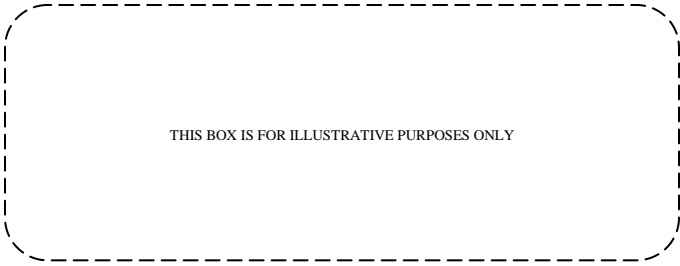




## 2022 Trial Examination



STUDENT  
NUMBER

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Letter

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# ACCOUNTING

## Unit 3 & 4 – Written examination

Reading time: 15 minutes

Writing time: 2 hours

### Answer Book

#### Structure of book

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

- Students are permitted to bring into the examination room: pens, pencils, highlighters, erasers, sharpeners and rulers
- Students are NOT permitted to bring into the examination room: blank sheets of paper and/or white out liquid/tape.
- No calculator is permitted in this examination.

#### Materials supplied

- Answer book of 17 pages.

#### Instructions

- Print your name in the space provided on the top of this page.
- All written responses must be in English.

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







**Question 3 (14 marks)**

a.

**General Journal**

Date 2022	Details	Debit	Credit

**3 marks**

b.

**General Journal**

Date	Details	Debit	Credit

**3 marks**

c.

**Advertising expense**

Date	Cross-reference	Amount	Date	Cross-reference	Amount

**Prepaid Advertising expense**

Date	Cross-reference	Amount	Date	Cross-reference	Amount

**5 marks**

**d.**

<b>Explanation</b>

**3 marks**







**Question 5 (7 marks)**

**a.**

<b>Explanation</b>

**3 marks**

b.

<b>Description</b>

**4 marks**



b.

**Inventory**

<b>Date Dec</b>	<b>Cross-reference</b>	<b>Amount \$</b>	<b>Date Dec</b>	<b>Cross-reference</b>	<b>Amount \$</b>

6 marks



**Question 7 (10 marks)**

**a.**

**1 mark**

**b.**

**2 marks**

**c.**  
**General Journal**

<b>Date 2022</b>	<b>Details</b>	<b>Debit</b>	<b>Credit</b>

**4 marks**

d.

<b>Explanation</b>

**3 marks**

**Question 8 (11 marks)**

a.

**General Journal**

Date 2022	Details	Debit	Credit

**3 marks**

b.

**Allowance For Doubtful Debts**

Date Dec	Cross-reference	Amount \$	Date Dec	Cross-reference	Amount \$

**4 marks**



