



VCE ACCOUNTING UNIT 3 / 4

2022

CPAP Practice Examination No. 1

Reading time: 15 minutes

Writing time: 2 hours

ANSWER BOOK

STUDENT NAME _____

TEACHER NAME _____

Instructions

- A question book is provided with this answer book.
- Answer all questions in the spaces provided in this book.
- Write your **name** and **teacher's 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 assessment room.

b.**3 marks**

Explanation

Question 2 – Shiny Cleaning Supplies (7 marks)**a.****1 mark****General Ledger****Allowance for Doubtful Debts**

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount
18/2	Accounts Receivable	3 000	1/2	Balance	4 100
28/2	Balance	2 200			

b.**3 marks**

Explanation

c. .**3 marks**

Current Assets	\$	\$

Question 3 - Harry's Heaters (6 marks)**a.****3 marks**

Explanation

b.**3 marks**

Outline

Question 4 – Cooked Kitchen (6 marks)**a.****2 marks****Calculation**

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b.**2 marks****Calculation**

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c.**2 marks****Explanation**

Question 5 – Splash Bath's (13 marks)

a.

9 marks

Equipment

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

Accumulated Depreciation of Equipment

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

Disposal of Equipment

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

b.

2 marks

Explanation

c.

2 marks

Explanation

Question 6 – Perfect Pitch (26 marks)

a.

12 marks

Accounts Receivable

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

Receipts from Accounts Receivable	\$
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Inventory

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

Accounts Payable

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount

Payments to Accounts Payable	\$
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b.**2 marks**

Explanation

c.**2 marks**

Outline

Question 8 – Sip It (11 marks)**a.****6 marks**

Option 1	Sales Cost of Sales Gross Profit
Option 2	Sales Cost of Sales Gross Profit
Option 3	Sales Cost of Sales Gross Profit

