COMMERCE PRESENTATIONS AND PUBLICATIONS



VCE ACCOUNTING UNIT 3 / 4 2022 CPAP Practice Examination No. 2

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.

Question 1 – Get inked (17 marks)

a. 13 marks General Journal

Date	Details	Debit	Credit
2022			

b.	2 marks
Outline	
C.	2 marks
c. Explanation	2 marks
c. Explanation	2 marks
C. Explanation	2 marks

Question 2 – Fresha SPices (8 marks)

a	•	6 marks
	Discussion	
L		
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L		
b		2 marks
	Explanation	
j		
j		
-		

Question 3 – Gavin's Garden Supplies (17 marks)

a. 8 marks

General Journal

Date 2022	Details	Debit	Credit

b. 6 marks

General Journal

Date 2022	Details	Debit	Credit

General Journal

Date 2022	Details	Debit	Credit

Question 4 – Speedy Computers (11 marks)

а.	2 marks
•	2 marks

Item:	A2 Laptop				Location	on:	Aisle 4			
Code:	A2101				Suppli	er:	Tech Zone	9		
			IN		OUT		BALANCE			
Date 2022	Details	Qty	Unit Cost	Value	Qty	Unit Cost	Value	Qty	Unit Cost	Value
30 June	Balance							10	900	9 000
								8	990	7 920

		5	marks
Date	Details	Debit	Credit
2022			

C.	4 marks
Explanation	

Question 5 - Top Tents (13 marks)

a.	,			10 marks	
Working space				10 illaiks	
		To	p Tents		
	Rala		as at 31 July 2022		
Assets	\$	\$	Equities	\$	\$
1335535	7	7		7	-
b.				3 marks	
Explanation					
	·			-	

Question 6 – Al's Car Parts (18 marks)

a. 10 marks

Bank

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount
			1/7	Balance	9 000

Accounts Receivable – Ford Service Centre

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

GST Clearing

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount
1/7	Balance	440			
	_			_	

Inventory

Date 2022	Cross-reference	Amount	Date 2022	Cross-reference	Amount
1/7	Balance	8 000			

Cost of Sales

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

Shelving

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

b.		2 marks
[Description	
c.		3 marks
	Explanation	
d.		3 marks
_	Explanation	
H		
-		

Question 7 – Pusha Prams (6 marks)

Discussion	

Question 8 – Fahey's Fridges (10 marks)

General Journal

Date 2022	Details	Debit	Credit

END OF ANSWER BOOKLET