**Student Name:**

**PES**

**2021 ACCOUNTING UNIT 4**

## Outcome 1

## EXTENSION OF RECORDING AND REPORTING

**ANSWER BOOK**

**Structure of book**

|  |  |  |
| --- | --- | --- |
| *Number of*  *Questions* | *Number of questions*  *to be answered* | *Number of*  *marks* |
| 5 | 5 | 50 |

* Students are permitted to bring into the SAC room: pens, pencils, highlighters, erasers, sharpeners, rulers and one scientific calculator.
* Students are NOT permitted to bring into the SAC room: blank sheets of paper and/or white out liquid/tape.

**Materials supplied**

* Question Book of 5 pages.
* Answer Book of 9 pages.

**Instructions**

* Write your name and your teacher’s name in the space provided on the front page of both this Question Book and the Answer Book.
* Answer all questions in the Answer Book.

**At the end of the task**

* Place this Question Book on top of the Answer Book and wait for both to be collected.

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

**Question 1 (8 marks)**

2. **1 mark**

|  |
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| **Accrued Wages:** |

**ii. 1 mark**

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| **Wages Expense:** |

**iii. 1 mark**

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| **Wages Paid:** |

**b. 3 marks**

**Mon’s Mats**

**General Ledger**

**Wages**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date 2021** | **Cross-reference** | **Amount** | **Date 2021** | **Cross-reference** | **Amount** |
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**c. 2 marks**

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| **Explanation:** |
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**Question 2 (8 marks)**

**Econoworld**

**General Journal**

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| --- | --- | --- | --- |
| **Date**  **2021** | **Details** | **Debit** | **Credit** |
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**Question 3 (13 marks)**

1. **4 marks**

**Linda’s Lamps**

**General Journal**

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| **Date**  **2021** | **Details** | **Debit** | **Credit** |
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1. **3 marks**

**Linda’s Lamps**

**General Ledger**

**Allowance for Doubtful Debts**

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| **Date 2021** | **Cross-reference** | **Amount** | **Date 2021** | **Cross-reference** | **Amount** |
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1. **2 marks**

**Linda’s Lamps**

**Balance Sheet (extract) as at 30 June 2021**

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| --- | --- | --- |
| **Current Assets** | **$** | **$** |
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1. **4 marks**

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| **Explanation:** |
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**Question 4 (16 marks)**

1. **3 marks**

**Courtney’s Vintage Clothing**

**General Ledger**

**Prepaid Rent Expense**

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| **Date 2021** | **Cross-reference** | **Amount** | **Date 2021** | **Cross-reference** | **Amount** |
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**b. 10 marks**

**Courtney’s Vintage Clothing**

**General Journal**

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| **Date**  **2021** | **Details** | **Debit** | **Credit** |
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**c. 3 marks**

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| **Explanation:** |
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**Question 5 (4 marks)**

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| **Evaluation:** |
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**END OF ANSWER BOOKLET**