# Applecross Senior High School

# Unit 1 ACCOUNTING AND FINANCE

### 2019 Semester One Examination

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| **Student Name:** |  | **Teacher:** |  |

## TIME ALLOWED FOR THIS PAPER

Reading time before commencing work: Ten minutes

For working of paper: Two and a half hours

## MATERIAL REQUIRED/RECOMMENDED FOR THIS PAPER

*TO BE PROVIDED BY THE* *SUPERVISOR*

This Question/Answer Booklet

An insert with a repeat of some questions

Multiple-choice answer sheet

*TO BE PROVIDED BY THE CANDIDATE*

*Standard Items:* Pens, pencils, eraser or correction fluid, highlighter, ruler

*Special Items:* Calculators satisfying the conditions set by the School Curriculum and Standards Authority

## IMPORTANT NOTE TO CANDIDATES

**No other items may be taken into the examination room.**

**It is your responsibility to ensure that you do not have any unauthorised notes or other items of a non-personal nature in the examination room. If you have any unauthorised material with you, hand it to the supervisor BEFORE reading any further.**

**STRUCTURE OF THIS PAPER**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Section** | **Suggested working time**  **(minutes)** | **No. of questions available** | **No. of questions to be attempted** | **Marks available** | **Weighting (%)** |
| Section One:  Multiple-choice | 25 | 15 | 15 | 15 | /15 |
| Section Two:  Short answer | 90 | 4 | 4 | 115 | /70 |
| Section Three:  Extended answer | 35 | 2 | 1 | 20 | /15 |
|  |  | **Total marks** | | 150 | /100 |

**INSTRUCTIONS TO CANDIDATES**

1. Answers should be written in the spaces provided in this Question/Answer Booklet using **blue or black ball-point or ink pen**. It is recommended that you **do not use pencil**.
2. Information for questions 18 and 19 has been reprinted on a removable sheet, which is inserted into the front of this booklet, so that you can refer more easily to the questions while answering.
3. Additional pages have been placed at the end of this booklet for use by students, if needed. If you need to use these pages, indicate in the original answer space where the answer is continued.
4. Marks will be awarded principally for the relevant accounting content of your answer, but some marks will also be awarded for presentation and English expression.

**Section One: Multiple-Choice 15 marks**

This section has **fifteen** questions. Attempt **all** questions.

Record your answer on the multiple-choice answer sheet provided. Read the instructions on the answer sheet carefully.

1. Financial institutions will consider which of the following ‘return’ factors when assessing loan approvals?
2. Future business prospects and interest rates
3. Collateral and guarantors
4. History and future business prospects
5. Future business prospects and collateral
6. The number of members of a partnership is usually limited to:
7. 10
8. 15
9. 20
10. 50
11. Which of the following statements is correct?
12. A partnership has limited liability
13. A small proprietary company is a separate legal entity
14. A small proprietary company can raise funds from the public
15. A sole trader has an indefinite life
16. If liabilities total $25,000 and equity totals $72,000, what will total assets equal?
17. $47,000
18. $97,000
19. $25,000
20. $72,000
21. Which of the following business transactions will increase equity for a plumbing business?
22. Payment of monthly rent
23. Receipt of plumbing fees
24. Proceeds from a loan
25. Payment of interest on a loan
26. Equipment imported from the US costing $700,000 USD was recorded in the accounts of a local business owner at the equivalent value of $1,000,000 AUD. This demonstrates which of the following accounting principles and conventions?
27. Legal entity
28. Accounting period
29. Monetary
30. Going concern
31. What is the correct order to record financial transactions?
32. Journal, source document, trial balance, ledger
33. Ledger, source document, journal, trial balance
34. Ledger, source document, trial balance, journal
35. Source document, journal, ledger, trial balance
36. The correct journal entry to record a bad debt is:
37. credit Bad debts, debit Accounts payable
38. debit Bad debts, credit Accounts receivable
39. debit Accounts receivable, credit Bad debts
40. credit Accounts payable, debit Bad debts
41. An advantage of a mortgage is that it:
42. is finance suitable for the purchase of all non-current assets
43. offers a lower interest rate than short term finance options
44. does not require security of business or personal assets
45. involves no establishment costs
46. An Income Statement measures:
47. financial performance
48. financial position
49. financial liquidity
50. financial gearing
51. The periodic inventory method would:
52. involve a physical stock take
53. identify slow moving stock items on the shelf
54. require expensive computing technology
55. allow an income statement to be quickly generated
56. Advertising would be classified under which heading in the income statement?
57. Revenue
58. Selling and distribution
59. General and administration
60. Financial
61. Depending on the assets and liabilities held by a business, which of the following could be a correct representation of the accounting equation?
62. equity = current assets + current liabilities – non-current assets
63. equity = non-current assets + current assets + current liabilities
64. equity = current liabilities – current assets + non-current liabilities
65. equity = non-current assets + current assets – non-current liabilities
66. Which of the following errors would be disclosed by a trial balance?
67. $100 was debited to Bank account and credited to Office Supplies account
68. $250 was credited to Ping Pong account instead of Pong Ping account
69. $250 was debited to Ping Pong account and debited to Pong Ping account
70. $150 was debited to Ping Pong account and credited to Bank account, instead of the correct figure of $160
71. Closing entries are best described as general journal entries to:
72. transfer income and expense balances to the profit and loss account
73. close all accounts when the business is winding up
74. calculate asset and liability accounts balances at the end of the period
75. transfer balances owed by individuals to one accounts receivable account

**( /15 marks)**

**End of Section One**

**Section Two: Short Answer 115 marks**

This section has **four** questions. Attempt **all** questions.

Write your answers in the space provided.

**Question 16 25 marks**

Pete Maverick has started a new business providing flying instructions and joy flights over Perth. Pete named the business **Top Gun Experiences**. The business is registered for GST.

|  |  |  |
| --- | --- | --- |
| 2019  March | 1 | Pete contributed $30,000 of his own funds and his own aeroplane valued at $250,000 to the business.  A loan of $15,000 was obtained from NZA Bank to help meet day-to-day running expenses of the business. |
|  | 2 | The business purchased new computer equipment on credit from Officeworks for $1,500 plus GST. The business negotiated 30-day credit terms with Officeworks. |
|  | 15 | Paid amount owing to Officeworks. |
|  | 20 | Pete withdrew $1,000 cash to pay his home insurance. |
|  | 31 | Paid rent for the month of April $1,820 plus GST. |

**Workings**

**Question 16 CONT**

*Required:*

1. Record the transactions for March 2019 in the general journal.

**General Journal for Top Gun Experiences**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**Question 16 CONT**

**General Journal for Top Gun Experiences** cont

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| --- | --- | --- | --- | --- | --- |
| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**( /17 marks)**

1. Define the accounting entity principle and provide an example from the records of **Top Gun Experiences** which demonstrates how this principle is being applied.

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**( /2 marks)**

**Question 16 CONT**

1. Provide a definition and example of GST taxable supplies, GST-free supplies and input taxed supplies. (You do **not** need to use examples from **Top Gun Experiences**).

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**( /6 marks)**

**Question 17 21 marks**

The following is the trial balance for **Executive Furniture Store** taken from the financial records as at 30 June 2019.

**Executive Furniture Store**

**Trial Balance**

**As at 30 June 2019**

|  |  |  |
| --- | --- | --- |
| **Account** | **Dr** | **Cr** |
| Accounts payable |  | 15,500 |
| Accounts receivable | 17,200 |  |
| Advertising | 3,700 |  |
| Bad debts | 750 |  |
| Bank overdraft |  | 2,500 |
| Buildings | 350,000 |  |
| Capital –T Abell |  | 428,650 |
| Cartage in | 2,500 |  |
| Cartage out | 3,500 |  |
| Cost of sales | 125,000 |  |
| Discount allowed | 750 |  |
| Discount received |  | 950 |
| Drawings | 2,000 |  |
| Electricity | 4,100 |  |
| GST credits/receivable | 10,500 |  |
| GST payable/collected |  | 9,800 |
| Insurance | 4,500 |  |
| Interest | 2,000 |  |
| Inventory | 75,000 |  |
| Land | 150,000 |  |
| Mortgage (repayable 2032) |  | 45,000 |
| Office Salaries | 50,900 |  |
| Sales |  | 350,000 |
| Sales salaries | 50,000 |  |
|  | $852,400 | $852,400 |

**Question 17 cont**

*Required:*

1. Prepare the classified Income Statement for **Executive Furniture Store** for the year ended 30 June 2019

**Executive Furniture Store**

**Income Statement**

**For the year ending 30 June 2019**

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**( /14 marks)**

**Question 17 cont**

1. What type of inventory system does **Executive Furniture Store** use? List three (3) advantages of the inventory system.

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**( /4 marks)**

**Question 17 cont**

1. During the financial year, the bookkeeper at **Executive Furniture Store** discovered there had been an error in one of the postings. The bookkeeper found that the purchase of inventory costing $500 had been debited to the insurance account in error. Prepare the journal entry to correct on 30 September 2018.

**General Journal for Executive Furniture Store**

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| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**( /3 marks)**

**Question 18 28 marks**

Rick Heat runs a stationery supply business called **Jester Stationery Supplies**. The trial balance as at 30 June 2019 is shown below:

**Jester Stationery Supplies**

**Trial Balance**

**as at 30 June 2019**

|  |  |  |
| --- | --- | --- |
| **Account** | **Dr** | **Cr** |
| Accounts payable |  | 10,200 |
| Accounts receivable | 12,500 |  |
| Advertising | 2,350 |  |
| Bad debts | 450 |  |
| Capital – R Heat |  | 53,705 |
| Cash at Bank | 24,600 |  |
| Cash on hand | 500 |  |
| Cost of sales | 157,000 |  |
| Donations | 500 |  |
| Drawings | 5,500 |  |
| GST credits | 750 |  |
| Insurance | 7,250 |  |
| Interest on loan | 2,500 |  |
| Interest received |  | 1,200 |
| Loan from ABC Bank (repayable 2021) |  | 45,000 |
| Office equipment | 25,000 |  |
| Rent | 52,000 |  |
| Sales |  | 275,245 |
| Sales returns | 1,750 |  |
| Sales salaries | 60,000 |  |
| Shop fixtures and fittings | 32,000 |  |
| Telephone and internet | 700 |  |
|  | $385,350 | $385,350 |

**Question 18 cont**

*Required:*

1. Prepare the following ledger accounts, including balancing and closing entries, for the business as at 30 June 2019.

**General Ledger for Jester Stationery Supplies**

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| **Profit & Loss A/c (S1)** | | | | | | | |
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| **Capital – R Heat A/c (Eq1)** | | | | | | | |
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| **Drawings A/c (-Eq2)** | | | | | | | |
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**( /19 marks)**

**Question 18 cont**

1. Prepare the assets and liabilities sections **only** of a fully classified balance sheet (in narrative format) for **Jester Stationery Supplies** as at 30 June 2019.

**Jester Stationery Supplies**

**Balance Sheet**

**as at 30 June 2019**

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**( /9 marks)**

**Question 19 41 marks**

Alex Owens just commenced an online ballet shoe and clothing supply business called

**Flashdance Ballet Accessories** on 1 April 2019. On that day, she contributed $50,000 of her own funds and a computer/printer valued at $2,500. The business is registered for GST.

The following transactions occurred in the first month of trading:

|  |  |  |
| --- | --- | --- |
| 2019 |  |  |
| April | 5 | Purchased inventory for $10,500 (plus GST) on credit from Crazy Legs Ballet Supplies. A 1.5% discount is available if payment made within 14 days. |
|  | 8 | Sold $550 (inc GST) worth of ballet supplies for cash. The cost price of the inventory was $120. |
|  | 10 | Sold $5,200 (ex GST) worth of ballet supplies to New York Ballet School on credit. The cost price of the inventory was $2,500. |
|  | 12 | Received an adjustment notice from Crazy Legs Ballet Supplies after returning ballet shoes which arrived damaged. The cost of the ballet shoes was $550 (inc GST). |
|  | 13 | Paid the amount owing to Crazy Legs Ballet Supplies less discount allowed. |
|  | 21 | Received amount owing from New York Ballet School. |

**Workings**

**Question 19 cont**

*Required:*

1. Post the transactions to the ledger of **Flashdance Ballet Accessories** for April 2019. Balance the accounts where appropriate on 30 April 2019. (Closing entries are **not** required)

**General Ledger for Flashdance Ballet Accessories**

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| **Cash at Bank A/c (A1)** | | | | | |
| 2019 |  |  |  |  |  |
| April 1 | Balance | 50,000 |  |  |  |
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| **Computer & Printer A/c (A2)** | | | | | |
| 2019 |  |  |  |  |  |
| April 1 | Balance | 2,500 |  |  |  |
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| **Inventory A/c (A3)** | | | | | |
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**Question 19 cont**

**General Ledger for Flashdance Ballet Accessories** cont

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| **GST Credits A/c (A4)** | | | | | |
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| **Accounts Receivable – New York Ballet School A/c (A5)** | | | | | |
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| **Accounts Payable – Crazy Legs Ballet Supplies A/c (L1)** | | | | | |
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| **GST Payable A/c (L2)** | | | | | |
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**Question 19 cont**

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| **Sales A/c (I1)** | | | | | |
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| **Discount Received A/c (I2)** | | | | | |
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| **Cost of Sales A/c (Ex1)** | | | | | |
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| **Capital – A Owens A/c (Eq1)** | | | | | |
|  |  |  | 2019 |  |  |
|  |  |  | April 1 | Balance | 52,500 |
|  |  |  |  |  |  |

**( /30 marks)**

**Question 19 cont**

1. Prepare a trial balance for **Flashdance Ballet Accessories** as at 30 April 2019.

**Flashdance Ballet Accessories**

**Trial Balance**

**as at 30 April 2019**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **A/c No** | **Debit**  **$** | **Credit**  **$** |
| Cash at bank | A1 |  |  |
| Computer & printer | A2 |  |  |
| Inventory | A3 |  |  |
| GST credits | A4 |  |  |
| Accounts receivable – New York Ballet School | A5 |  |  |
| Accounts payable – Crazy Legs Ballet Supplies | L1 |  |  |
| GST payable | L2 |  |  |
| Sales | I1 |  |  |
| Discount received | I2 |  |  |
| Cost of sales | Ex1 |  |  |
| Capital – A Owens | Eq1 |  |  |
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**( /11 marks)**

**End of Section Two**

**Section Three: Extended Answer 20 marks**

This section has **two** questions. You must answer **one** question only.

Write your answer in the space provided.

**Question 20**

Keri Russell is the sole owner of a café in a busy shopping centre in Southern River, a suburb in the south east of Perth. Keri has named her cafe, **Felicity’s**.

Keri is considering purchasing new signage for the café to update its appearance and hopefully attract more customers. The signage will be professionally designed and manufactured and include menu boards and display signs with the café name. The total cost is expected to be $10,000.

Keri will need to finance the cost of the new signage but hopes to repay the finance within three months. She will be speaking with her bank manager about the best type of finance for the purchase of the new signage.

*Required:*

Help Keri with her business by answering the following questions.

1. Is **Felicity’s** a service, trading or manufacturing business? Explain.

**(3 marks)**

1. Outline two (2) advantages and two (2) disadvantages for both a sole trader and small proprietary company.

**(8 marks)**

1. Explain two (2) possible sources of finance suitable for the purchase of the new signage. Which would you recommend? Give a reason for your choice.

**(5 marks)**

1. List and explain four (4) risk factors Keri’s bank will consider before providing finance to purchase the new signage.

**(4 marks)**

**OR**

**Question 21**

Brandon Walsh and Kelly Taylor are skilled at a variety of crafts and are investigating an idea they have to open up an art and craft store they want to call **Beverley Hills Crafts**. Their idea includes selling art and craft supplies plus setting up a teaching workshop at the rear of their shop.

Neither Brandon nor Kelly has ever been in business and so they have no idea how they should establish their business relationship. They are considering a partnership but other friends have suggested a small proprietary company. They are also uncertain about GST and other legal requirements of starting a small business.

As you are a qualified accountant and a friend of Brandon and Kelly they have asked you to help them with information about starting up their business.

*Required:*

Prepare a written response to the following questions.

1. Provide a definition of a partnership as per the *Partnership Act 1895 (WA)* and explain the role of this Act in regulating partnerships.

**(3 marks)**

1. Compare four (4) characteristics of both a partnership and a small proprietary company.

**(8 marks)**

1. Provide information on the following legal matters:

* Will Brandon and Kelly need to register **Beverley Hills Crafts** under the *Business Names Registration Act 2011*? Explain why or why not. **(2 marks)**
* What is the purpose of an Australian Business Number (ABN) and under what circumstances must a business apply for an ABN? **(2 marks)**
* What is GST and under what circumstances will Brandon and Kelly need to register their business for GST? **(2 marks)**

1. Define bankruptcy. Explain two (2) options under the *Bankruptcy Act 1966* that are available to a person struggling to pay their debts.

**(3 marks)**

**Question \_\_\_\_\_**

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**( /20 marks)**

**Additional answer page**

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**Additional answer page**

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