# Applecross Senior High School

# Unit 1 ACCOUNTING AND FINANCE

### 2021 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 | 3 | 3 | 140 | /70 |
| Section Three:  Extended answer | 35 | 2 | 1 | 20 | /15 |
|  |  | **Total marks** | | 175 | /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 16, 17 and 18 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. Mr Panther runs a martial arts centre that has lots of old punching bags he wants to replace. He decides to take them all home. Which of the following journal entry would be correct?

(a) Dr drawings, Cr inventory

(b) Dr equipment, Cr capital

(c) Dr drawings, Cr equipment

(d) Dr equipment, Cr drawings

1. Historical cost requires
2. annual review of the value of the elements of accounting reports.
3. an accurate measurement of the value of an asset.
4. assets to be reported at the price the business paid for them.
5. the cost of an asset to be adjusted to its current market price.
6. Which of the following is considered a disadvantage of being a sole trader?
7. The owner is accountable for all debts of the business.
8. The owner may choose to keep all of the profits.
9. There is a flexibility in selecting working hours.
10. The owner must make all of the decisions on their own.
11. Which of the following documents provides evidence of a credit transaction?
12. cheque
13. invoice
14. receipt
15. fax
16. Legislation relating to GST in the formation of sole traders and partnerships is important because it
17. provides information required by the state government.
18. is required for the setting up of accounting records.
19. is relevant for all businesses to state their liability.
20. outlines how small businesses can minimise tax.
21. Determine the value of drawings from the following information:

|  |  |
| --- | --- |
|  | $ |
| Bank | 11,000 |
| Accounts payable | 6,500 |
| Accounts receivable | 7,500 |
| Loan | 10,000 |
| Profit | 2,500 |
| Capital | 5,000 |
| Drawings | ? |

1. $2,000
2. $2,500
3. $5,500
4. $7,500
5. Jimmy Points is an electrician who operates his own business. He purchased a van for $65,000 using the business credit card. What would be the effect on the balance sheet?
6. equity would increase by $65,000 and decrease assets by $65,000
7. assets would increase by $65,000 and increase equity by $65,000
8. assets would decrease by $65,000 and assets would increase by $65,000
9. liabilities would increase by $65,000 and assets would increase by $65,000

8. Advertising would be classified under which heading in the income statement?

* 1. revenue
  2. selling and distribution
  3. general and administration
  4. financial

9. Current liabilities could include

1. accounts payable, bank overdraft, GST payable.
2. GST credits, short-term loan and accounts payable.
3. bank overdraft, accounts receivable and short-term loan.
4. bank overdraft, accounts payable and mortgage.

10. A business without an ABN number may

1. not be able to pay GST to their suppliers.
2. not be able to claim GST credits.
3. be identified as an illegal business under state law.
4. both a & b.

11. Which is the main advantage of a mortgage over other types of external finance?

1. it is secured against property
2. no establishment fee
3. lower rate of interest
4. flexible repayment terms

12. Tom, Juno, and Harry have decided to commence a cooking business as a partnership. Which of the following business names would **not** need to be registered?

1. TJH Cooking
2. Tom and Harry Juno
3. Juno Cookery
4. None of the above

13. Equity refers to

1. the owner’s claims to business assets.
2. outsiders’ claims to business assets.
3. internal and external claims to business assets.
4. the profit generated by the business.

14. Which type of business(es) are a separate accounting entity but **not** a separate legal entity?

1. sole traders only
2. companies only
3. companies and partnerships
4. sole traders and partnerships

15. In the absence of a partnership agreement, profits between partners are shared

1. in proportion to the cash capital they contributed.
2. equally, despite any difference in contributions.
3. according to work load they perform in the business.
4. according to the amount of assets they contributed.

**End of Section One**

**Section Two: Short Answer 140 marks**

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

Write your answers in the space provided.

**Question 16 56 marks**

The business ***Freak Trainers*** commenced on 1 June 2021, providing personal training services to the public. The business was registered for GST. The following transactions occurred during the first month of operations:

2021

June

1 The owner commenced business with $8,000 cash, equipment worth $6,000 and an amount of $10,000 owing to Western Bank.

5 Equipment was purchased on credit from Trainer Warehouse for $4,400 **including** GST.

10 Paid $800 **plus** GST for the business phone bill and the owner withdrew $220.

14 Received fees of $1,200 **plus** GST.

26 Paid $1,800 to Trainer Warehouse and wages of $400 to trainer, Mel Burton.

27 Received fees of $1,089 **including** GST.

**Required:**

1. Enter the above transactions into the General Ledger. Close and balance required accounts on 30 June 2021. **(42 marks)**

**Workings**

**Question 16 CONT**

*Required:*

1. Record the transactions for June 2021 in the following general ledger accounts. **Balancing** and **closing** entries are required.

**General Ledger for Freak Trainers**

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| **Cash at Bank A/c (A1)** | | | | | | | |
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| **Loan – Western Bank A/c (L1)** | | | | | | | |
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| **Accounts Payable – Trainer Warehouse A/c (L2)** | | | | | | | |
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**Question 16 CONT**

**General Ledger for Freak Trainers** cont

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| **Capital A/c (Eq1)** | | | | | | | |
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| **Fees Income A/c (I1)** | | | | | | | |
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| **GST Payable A/c (L3)** | | | | | | | |
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| **GST Credits A/c (A2)** | | | | | | | |
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| **Accounts Payable A/c (L3)** | | | | | | | |
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**Question 16 CONT**

**General Ledger for Freak Trainers** cont

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| **Equipment A/c (A3)** | | | | | | | |
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| **Drawings A/c (-Eq2)** | | | | | | | |
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| **Wages A/c (Ex1)** | | | | | | | |
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| **Telephone A/c (Ex2)** | | | | | | | |
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| **Profit & Loss A/c (T1)** | | | | | | | |
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**( /42 marks)**

**Question 16 CONT**

1. Prepare the Trial Balance as at 30 June 2021.

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| **Freak Trainers**  **Trial Balance**  **As at 30 June 2021** | | |
| **Ledger Accounts** | **Debit** | **Credit** |
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**( /6 marks)**

1. State three errors not disclosed by a Trial Balance.

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**( /3 marks)**

**Question 16 CONT**

1. Being new to business, the owner of **Freak Trainers** seeks clarification on a few matters.
2. Distinguish between a GST free supply and a taxable supply

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**( /3 marks)**

1. Outline the purpose of the Accounting Period Assumption

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**( /2 marks)**

**Question 17 54 marks**

The owner of **Jenista Hair Products** provides the following transactions for the month of June 2021. The business is registered for the GST.

2021

June

2 Purchased inventory $3,410, including GST, from Hair Products Australia on 21-day terms.

3 Cash sales $400 **plus** GST. Cost price $90.

Paid advertising of $1,980, **including** GST, for July’s newspaper campaign.

7 Returned damaged hair products to Hair Products Australia, $110 **including** GST.

Owner withdrew $1,500 cash for own use.

14 Paid Hair Products Australian in full after a 2% discount.

Sold hair products to Hair Craze on 14-day terms $9,000 **plus** GST. Cost price $500.

15 Made the monthly loan repayment of $4,500 which includes loan interest of $100.

18 Hair Craze returned $220, **including** GST, worth of damaged stock. Cost price $40.

21 Hair Craze paid their account after a 5% discount.

**Required:**

1. Enter the above transactions into the General Journal for the month of June.

**(43 marks)**

**Workings:**

**Question 17 cont**

**General Journal for Jenister Hair Products**

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| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**Question 17 cont**

**General Journal for Jenister Hair Products**

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| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**( /43 marks)**

**Question 17 cont**

1. Prepare **closing** general journal entries to the Profit and Loss ledger account **only**   
   on 30 June 2021. **(11 marks)**

**Workings**

**General Journal for Jenister Hair Products**

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| --- | --- | --- | --- | --- | --- |
| **Date** | | **Particulars** | **F** | **Debit** | **Credit** |
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**( /11 marks)**

**Question 18 30 marks**

**Puff Cakes** is a local bakery in Applecross and has provided you with their account balances as at 31 March 2021:

**Puff Cakes**

**Account Balances**

**as at 31 March 2021**

|  |  |
| --- | --- |
|  | $ |
| Accounts payable | 17,100 |
| Accounts receivable | 5,220 |
| Advertising | 560 |
| Bad debts | 90 |
| Capital | 40,000 |
| Cartage inwards | 3,400 |
| Cash at bank | 1,040 |
| Cleaning | 150 |
| Cost of sales | 61,800 |
| Delivery van | 65,000 |
| Delivery van petrol | 320 |
| Discount allowed | 340 |
| Discount received | 70 |
| Electricity | 2,800 |
| GST credits | 320 |
| GST payable | 1,200 |
| Interest on investments | 130 |
| Interest on loan | 1,500 |
| Inventory | 4,800 |
| Investments (matures 2021) | 7,000 |
| Loan (long term) | 20,000 |
| Cash on hand | 180 |
| Rent paid | 2,000 |
| Sales | 87,500 |
| Sales returns | 20 |
| Store fittings and fixtures | 3,200 |
| Wages – sales staff | 6,000 |

**Question 18 cont**

1. Prepare a fully classified Income Statement for **Puff Cakes** for the year ended

31 March 2021.

**Puff Cakes**

**Income Statement**

**For the year ending 30 March 2021**

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**( /15 marks)**

**Question 18 cont**

1. Prepare an extract of the Current Assets section **only** of the Balance Sheet for

**Puff Cakes** as at 31 March 2021.

**Puff Cakes**

**Balance Sheet (Extract)**

**As at 31 March 2021**

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**( /5 marks)**

1. Explain how your Gross Profit result in **Part a** illustrates the business’s performance.

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**( /3 marks)**

**Question 18 cont**

1. Describe the term income using Sales as your example for Puff Cakes.

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**( /2 marks)**

1. State three principles of the Perpetual Inventory System. What evidence is there to suggest that Puff Cakes operates under this inventory system?

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**( /5 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 19**

Bill Dodgy is the director of Bill Dodgy Pty Ltd providing maintenance services to homeowners on 30 day credit terms. Over the past twelve months, Bill has been struggling to pay his bills due to poor collection procedures and lack of work opportunities in a challenging economic climate. He desperately needs finance to continue business operations.

Bill has managed his accounts on his own with occasional advice from an accountant but has struggled with his financial paperwork. As a single operator he has always included personal transactions in the business which has minimised his income tax bill by reporting low profits. His balance sheet projects strong financial stability but seems to be struggling with liquidity that is threatening the survival of his business.

Prepare responses to the following questions:

1. Describe two advantages and two disadvantages of operating a proprietary company.

**(4 marks)**

1. Define the accounting entity principle and describe two consequences for Bill if he does not adhere to this principle. **(6 marks**)
2. Describe two consequences of being bankrupt as a sole trader. **(4 marks)**
3. Describe two appropriate sources of finance to solve Bill’s liquidity issues in his business. Include an advantage and disadvantage in your discussion. **(6 marks)**

**OR**

**Question 20**

Pieta and Payne are partners in a new business called **Kebabland**. It sells gourmet kebabs at $18.70 each (GST inclusive). Despite challenging times, the business was booming with their new approach to an old favourite take-away. Within 5 months of operation up to 30 June 2021, they were already pulling in $95,000!

Both partners are celebrated chefs, but only Pieta has business management experience. Payne is old fashioned and often takes short-cuts to get things done quickly which means he does not always check in with Pieta about his activities. Payne is responsible for banking each Friday and as such, withdraws $1,500 from the cash register for himself before banking.

Pieta knew they were making good money, and to his knowledge, he thought they were financially sound until he checked the last monthly bank statement and began receiving overdue notices from suppliers and the Australian Tax Office about their GST commitments. Their accountant prepared their first end of year financial statements, reporting a lower-than-expected profit result, low liquidity and marginal financial stability. Both partners were disappointed as they hoped to apply for an outside eating area with their City Council and appropriate finance with their bank.

Prepare responses to the following questions:

1. Describe two advantages and two disadvantages for Pieta and Payne’s partnership.

**(4 marks)**

1. Define the term liquidity and explain two clear reasons for Kebabland’s liquidity situation.

**(5 marks)**

1. With reference to Kebabland, explain two GST legal requirements. **(4 marks)**
2. Define the term materiality and explain whether Payne’s withdrawals from the business is regarded as material.  **(5 marks)**
3. If Pieta and Payne want to acquire a loan to set up an outside eating area for their business, describe one appropriate risk factor that their financial institution will consider regarding their loan application. **(2 marks)**

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

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**( /20 marks)**

**Additional answer page**

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**Additional answer page**

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