

93203A



932031

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SUPERVISOR'S USE ONLY



NEW ZEALAND QUALIFICATIONS AUTHORITY
MANA TOHU MĀTAURANGA O AOTEAROA

Scholarship 2013 Accounting

2.00 pm Wednesday 20 November 2013
Time allowed: Three hours
Total marks: 40

ANSWER BOOKLET

Check that the National Student Number (NSN) on your admission slip is the same as the number at the top of this page.

Answer ALL questions from Question Booklet 93203Q.

Write your answers in this booklet.

Begin the answer to each new question (but not part of a question) on a NEW page. Number each question and part of the question carefully and legibly.

Show ALL working.

Check that this booklet has pages 2–24 in the correct order and that none of these pages is blank.

YOU MUST HAND THIS BOOKLET TO THE SUPERVISOR AT THE END OF THE EXAMINATION.

Question	Mark
ONE	
TWO	
THREE	
FOUR	
FIVE	
TOTAL	/40

ASSESSOR'S USE ONLY

Worksheet for Question One and Question Two

	Unadjusted trial balance		Adjustments		Statement of financial performance		Statement of changes in equity		Statement of financial position	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Advertising expenses	187 380									
Bank charges	1 250									
Sales		2 839 380								
Interest received		33 120								
Interest paid on term loan	99 440									
Depreciation – Property, plant and equipment	88 990									
Purchases	1 109 300									
Wages and salaries	685 580									
Auditor's remun. – Audit fees	66 240									
Contributed equity		1 330 100								
Retained earnings – 1 April 2012		354 400								
Revaluation surplus – Land 1 April 2012		742 610								
Cash	79 490									
Accounts receivable	482 160									
Accounts payable		279 230								
Inventory – 1 April 2012	94 070									
Term loan		1 356 000								
Land	2 662 420									
Buildings	1 258 560									
Build – accumulated depreciation – 1 April 2012		214 560								
Property, plant and equipment – cost	615 710									
Property, plant and equipment – accumulated depreciation – 31 March 2013		330 870								
Dividends paid	49 680									
Balance c/f	7 480 270	7 480 270								

Worksheet (continued)

[illegible]

If you need to re-do this Worksheet, use the duplicate Worksheet on pages 22–23.
Please cross out this Worksheet
if you start over again on pages 22–23.

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