**STAGE 1 ACCOUNTING**

**SKILLS AND APPLICATIONS TASK 1**

**Purpose**

To demonstrate your

* understanding of accounting concepts, skills and practices related to the recording and reporting of financial information using manual methods
* ability to complete a balance sheet

**Description of assessment**

Write short answers classifications and the accounting equation.

You will need to prepare a balance sheet using the supplied information.

Remember to use correct accounting terminology.

**Assessment conditions**.

Closed book test done individually. Calculators permitted. Time - 55 minutes.

|  |  |
| --- | --- |
| ***Learning Requirements*** | ***Assessment Design Criteria*** |
| 1. Understand the role of accounting in society
2. Record and report financial information using manual methods as well as information and communication technologies
3. Apply the principles and practices of recording and reporting financial information
4. Recognise and understand financial information for decision-making
5. Analyse, interpret, and communicate financial information using accounting terminology
6. Apply effective decision-making skills using financial and non-financial information
7. Recognise social, legal, regulatory, and/or ethical influences on financial recording and decision-making.
 | **Understanding**The specific features are as follows:* U1 Understanding of the role of accounting in society
* U2 Recognition and understanding of financial information for decision-making
* U3 Recognition of social, legal, regulatory, and/or ethical influences on financial recording and decision-making.

**Analysis and Interpretation**The specific feature is as follows:* AI1 Analysis and interpretation of financial information using appropriate accounting terminology.

**Application**The specific features are as follows:* A1 Application of the principles and practices of recording and reporting financial information
* A2 Recording and reporting of financial information using manual methods as well as information and communication technologies
* A3 Application of decision-making skills using financial and non-financial information.

**Communication**The specific features are as follows:* C1 Communication of appropriate financial information
* C2 Use of appropriate accounting terminology.
 |

|  | Understanding | Analysis and Interpretation | Application | Communication |
| --- | --- | --- | --- | --- |
| A | Comprehensive understanding of the role of accounting in society.Astute and detailed recognition and understanding of financial information for decision-making.Perceptive and well-informed recognition of social, legal, regulatory, and/or ethical influences on financial recording and decision-making. | Astute analysis and interpretation of financial information using appropriate accounting terminology. | Highly proficient application of the principles and practices of recording and reporting financial information.High degree of accuracy in the recording and reporting of financial information using manual methods as well as information and communication technologies.Astute application of decision-making skills using financial and non-financial information. | Highly accurate communication of appropriate and specific financial information. Highly appropriate and well-informed use of a range of accounting terminology. |
| B | Detailed understanding of the role of accounting in society.Detailed recognition and understanding of financial information for decision-making.Well-informed recognition of social, legal, regulatory, and/or ethical influences on financial recording and decision-making. | Well-considered analysis and interpretation of financial information using appropriate accounting terminology. | Proficient application of the principles and practices of recording and reporting financial information.Mostly accurate recording and reporting of financial information using manual methods as well as information and communication technologies.Thoughtful application of decision-making skills using financial and non-financial information. | Mostly accurate communication of appropriate financial information.Appropriate and well-informed use of accounting terminology. |
| C | Appropriate understanding of the role of accounting in society.Appropriate recognition and understanding of financial information for decision-making.Informed recognition of social, legal, regulatory, and/or ethical influences on financial recording and decision-making. | Considered analysis and interpretation of financial information using mostly appropriate accounting terminology. | Competent application of the principles and practices of recording and reporting financial information.Competent recording and reporting of financial information using manual methods as well as information and communication technologies.Appropriate application of decision-making skills using financial and non-financial information. | Competent communication of appropriate financial information. Generally appropriate and informed use of accounting terminology. |
| D | Basic understanding of the role of accounting in society.Some recognition and understanding of some financial information for decision-making.Some recognition of one or more social, legal, regulatory, and/or ethical influences on financial recording and decision-making. | Some consideration and basic use of financial information using some appropriate accounting terminology. | Some basic application of one or more principles and/or practices of recording and reporting financial information.Recording and reporting of some basic financial information using manual methods and/or information and communication technologies.Application of some basic decision-making skills using financial and non-financial information. | Communication of some basic financial information. Inconsistent use of some accounting terminology. |
| E | Emerging awareness of the role of accounting in society.Emerging awareness of the purpose of financial information for decision-making.Limited recognition of a social, legal, regulatory, or ethical influence on financial recording and decision-making. | Attempted consideration of simple financial information with limited use of appropriate accounting terminology. | Few elements of application of one or more of the principles or practices of recording and reporting financial information.Attempted recording of aspects of simple financial information using manual methods or information and communication technologies.Limited application of any decision-making skills relevant to financial and non-financial information. | Limited communication of some aspects of simple financial information. Attempted use of a limited range of accounting terminology. |

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1. Matthew Moody is the proprietor of a Blue Moods, a record shop. He presents you with the following information on 28th February, 2015. Use the information to complete the Balance Sheet of Blue Moods.

Balance Sheet of Blue Moods

As at 28th February, 2015

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Bank overdraftInventoryCreditorsDebtorsCapitalFixtures and FittingsMortgage – AGG BankNet Profit | 13 00025 82014 00010 000180 000210 000235 000181 000 |  | PremisesOffice furnitureOffice equipmentPetty cashLoan (due 1/3/2020) Investments (mature 31/12/15)Motor VehicleDrawings | 350 00020 00027 000180128 00020 00033 00055 000 |
|  |  |  |  |  |

 

1. Complete the Balance Sheet as at 28TH February, 2015

BALANCE SHEET of Blue Moods

As at 28th February, 2015

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ASSETS***Current**Non-current*TOTAL ASSETS |  |  | **LIABILITIES***Current**Non-current***OWNER'S EQUITY**TOTAL EQUITIES |  |  |

(9 marks)

1. Using the information from the balance sheet you have prepared for Blue Moods, answer the following questions:
	1. Matthew has been told that information contained in financial statements should have relevance, reliability and materiality. Define two of these characteristics and describe how the balance sheet of Blue Moods displays them.

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 (4 marks)

* 1. Matthew also understands that the balance sheet of Blue Moods is influenced by The Australian Conceptual Frameworks, but he is not sure exactly what this means. Describe what this Framework is, and why it is important for Matthew in the preparation of his financial statements.

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(2 marks)

* 1. Two external users of Blue Moods’ financial statements – the Australian Taxation Office, and Chehade’s Crystal Clear Wholesale Records – have requested a copy of the most recent financial records of the business.
		1. Define external user.

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(1 mark)

* + 1. Why might the Tax Office and Chehade’s Crystal Clear Wholesale Records request this information?

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(2 marks)

* 1. Matthew is also interested in the difference between the Accounting Entity assumption, and the Legal Entity assumption.
		1. State the name of the Accounting Entity for Blue Moods.

|  |
| --- |
|  |

 (1 mark)

* + 1. State the name of the Legal Entity for Blue Moods.

|  |
| --- |
|  |

(1 mark)

iii Explain the difference between the Accounting Entity and the Legal Entity with respect to Blue Moods.

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|  |
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|  |

(2 marks)

1. Fill in the missing values using the accounting equation:

|  |  |  |
| --- | --- | --- |
| Assets  | Liabilities  | Owner’s Equity |
|  | 15 665 | 32 880 |
| 76 432 |  | 53 755 |
| 264 061 | 109 999 |  |

(3 marks)

1. Show the effect on the accounting equation of the following transactions:
	1. Suzie Schwab injects $54 000 and a motor vehicle worth $27 000 to begin her new business ‘Schwab the Decks Cleaning’.

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(1 mark)

* 1. Suzie purchases office equipment to the value of $15 000. To do this, she pays a deposit of $3 000, with the balance payable to Otten’s Office Supplies in instalments over the next four months.

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(1 mark)

* 1. Suzie withdraws $510 cash from the business.

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(1 mark)

* 1. Suzie pays $3 000 off the amount owing to Otten’s Office Supplies.

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(1 mark)

1. a. Define the historical cost concept for Jiarna, the owner of Jiarna’s Fine Jewellery.

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(1 mark)

b. Jiarna would like to know why she must use historical cost in the preparation of her financial statements.

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(1 mark)

c. Jiarna would also like to know the difference between historical cost, replacement cost and market cost when it comes to valuing her assets.

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(3 marks)

d. Distinguish between the historical cost and the original cost for the following asset purchases for Jiarna’s Fine Jewellery.

* + 1. Jiarna purchased a new security system for the business, costing $12 500. She paid $500 to have it installed, and will pay $30 per month for back-to-base monitoring.

Original cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Historical cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(1 mark)

* + 1. Jiarna purchased a motor vehicle for Jiarna’s Fine Jewellery, so that she can visit clients in the comfort of their own home when designing custom jewellery for them. The motor vehicle cost $19 990 (a very economical Suzuki Swift), and she also paid $500 to have it custom painted with the store’s logo. In addition, she paid $1 500 in stamp duty and on-road costs, and $700 to register her new vehicle.

Original cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Historical cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(1 mark)

e. Jiarna has asked you to describe the accounting process for Jiarna’s Fine Jewellery. Show the steps in the accounting process below, then describe *two* of these steps in more detail on the following page.

(2 marks)

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

(2 marks)