

90023M

See back cover for an English translation of this cover

NEW ZEALAND QUALIFICATIONS AUTHORITY
MANA TOHU MĀTAURANGA O AOTEAROANational Certificate of Educational Achievement
TAUMATA MĀTAURANGA Ā-MOTU KUA TAEA

Te Kaute, Kaupae 1, 2006

90023 Te whakaahua i tētahi tikanga whāwhā pārongo pūtea me te tātari whakawhitinga moni

Whiwhinga: Toru

2.00 i te ahiahi Rāpare 23 Whiringa-ā-rangi 2006

Tirohia mehemea e ōrite ana te Tau Ākonga ā-Motu kei tō pepa whakauru ki te tau kei runga ake nei.

Me whakautu e koe ngā pātai KATOA kei roto i te pukapuka nei.

Ki te hiahia koe ki ētahi atu wāhi hei tuhituhi whakautu, whakamahia ngā whārangī kei muri i te pukapuka nei, ka āta tohu ai i ngā tau pātai.

Tirohia mehemea kei roto nei ngā whārangī 2–15 e raupapa tika ana, ā, kāore hoki he whārangī wātea.

HOATU TE PUKAPUKA NEI KI TE KAIWHAKAHARE I TE MUTUNGA O TE WHAKAMĀTAUTAU.

Mā te Kaimāka anahe	Paearu Paetae		
Paetae	Kaiaka	Kairangi	
Te whakaahua i tētahi pūnaha tukatuka raraunga kaute.	<input type="checkbox"/>	Te whakaahua i tētahi pūnaha tukatuka raraunga kaute.	<input type="checkbox"/>
Te whakamārama, te tātari tika hoki/rānei ngā whakawhitiwhitinga moni.	<input type="checkbox"/>	Te whakamārama, te tātari tika hoki/rānei i te whānuitanga o ngā whakawhitiwhitinga moni.	<input type="checkbox"/>
Te whakarite i ngā tuhinga pukakaute whānui me ngā whakatikatika māmā i te rā whakatautika.	<input type="checkbox"/>	Te whakarite i ngā tuhinga pukakaute whānui me ngā whakatikatika māmā, whakatikatika whīwhiwhi i te rā whakatautika.	<input type="checkbox"/>
Whakakaotanga o te tairanga mahinga (kua tutuki katoa ngā paearu i roto i te pou)			<input type="checkbox"/>

Kia 30 meneti tāu e whakautu ana i ngā pātai o tēnei pukaiti.

PĀTAI TUATAHI: TE WHĀWHĀ¹ RARAUNGA KAUTE

Wāhanga A

Ko Margaret Delaney te kaipakihi o *Quality Childcare*, he ratonga whakaako hei tiaki tamaiti, he mea angitū hoki e tū ana i Pārāwai. Kua whakahau tana kaikaute kia whakamahia e ia he rorohiko mō āna whakawhitinga moni, ā, kua tuku ki a Margaret tētahi pūrongo. Ko ngā tangonga kōrero e whai ake nei, nā te pūrongo whāwhā raraunga a te kaikaute.



Ngā Kaikaute Te Ake & Nathan
Kaikaute Whaitohu

900 Huarahi o Cameron
PĀRĀWAI

Ētahi tangonga kōrero mā Margaret Delaney e whakamārama ana i ngā rerekētanga i waenganui i ngā pūnaha whāwhā raraunga ā-Rorohiko, ā-Ringa.

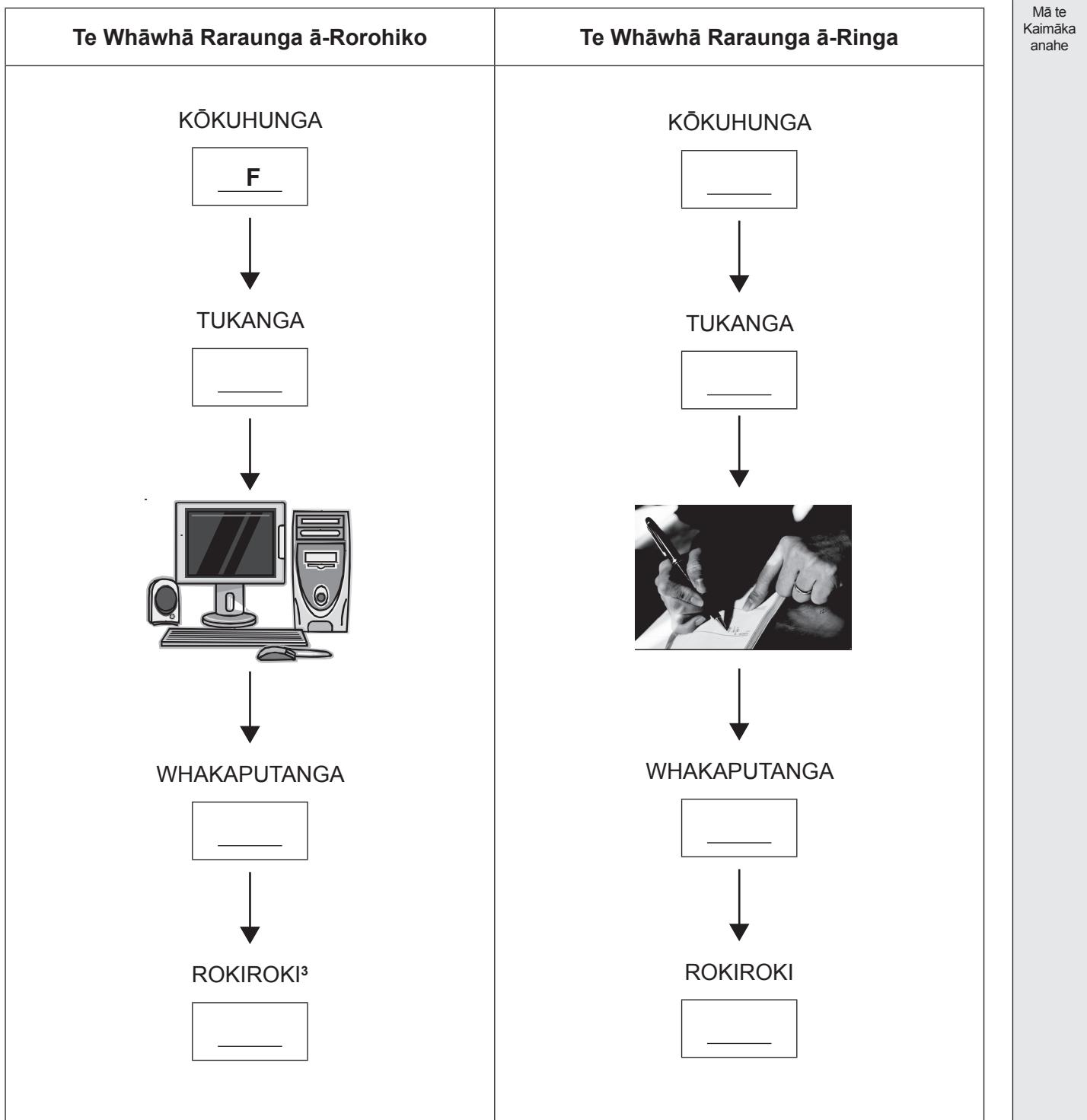
- A. Ki te whakauruhia tētahi whakawhitinga, ka whakahōungia aunoa ai ū pukapuka kaute me ū pūrongo pūtea².
- B. Ka taea ngā pūrongo pūtea te tā i ngā wā katoa, te tirohia rānei i te mata rorohiko.
- C. I tēnei wā kei te tuhia ā-ringatia ū hokonga ā-ukauka mā te whakamahi pukapuka whakamana utunga.
- D. Kei te whakaritea ā-ringatia ngā pūrongo pūtea, ā, ko te tikanga hei te mutunga o te tau anake ka whakaritea.
- E. Ka pupuritia ngā pukapuka kaute i roto i tētahi pouaka kōnae.
- F. Ka whakauruhia ngā whakawhitinga moni ki te pūnaha mā te whakamahi tau taonga (barcode), matawai rānei.
- G. Ia marama ka whakawhitihia ā-ringatia ū tuhinga hautaka kaute ki ū pukapuka kaute.
- H. Ka pūruatia ū kaute ā-rorohiko ia pō.

Whakaotia ngā mahereripo e rua (ā-rorohiko, ā-ringa) i te whārangī 3 hāngai nei, mā te whakamahi i ngā kōrero (A–H) o ngā tangonga pūrongo i runga nei. Kuhuna te pū o te kōrero e tūtohu pai rawa ana i tēnā, i tēnā wāhi o tētahi pūnaha whāwhā raraunga, te mea ā-ringa, te mea ā-rorohiko hoki.

Whakamahia ia pū he wā kotahi anake.

Kua oti tētahi wāhi te mahi hei tauira māu.

¹tukatuka ²tauākī whakahaere pūtea



Te Wāhanga B

Hōmai TĒTAHI huanga o te pūnaha whāwhā raraunga ā-rorohiko.

³whakaputu

You are advised to spend 30 minutes answering the questions in this booklet.

QUESTION ONE: ACCOUNTING DATA PROCESSING

Part A

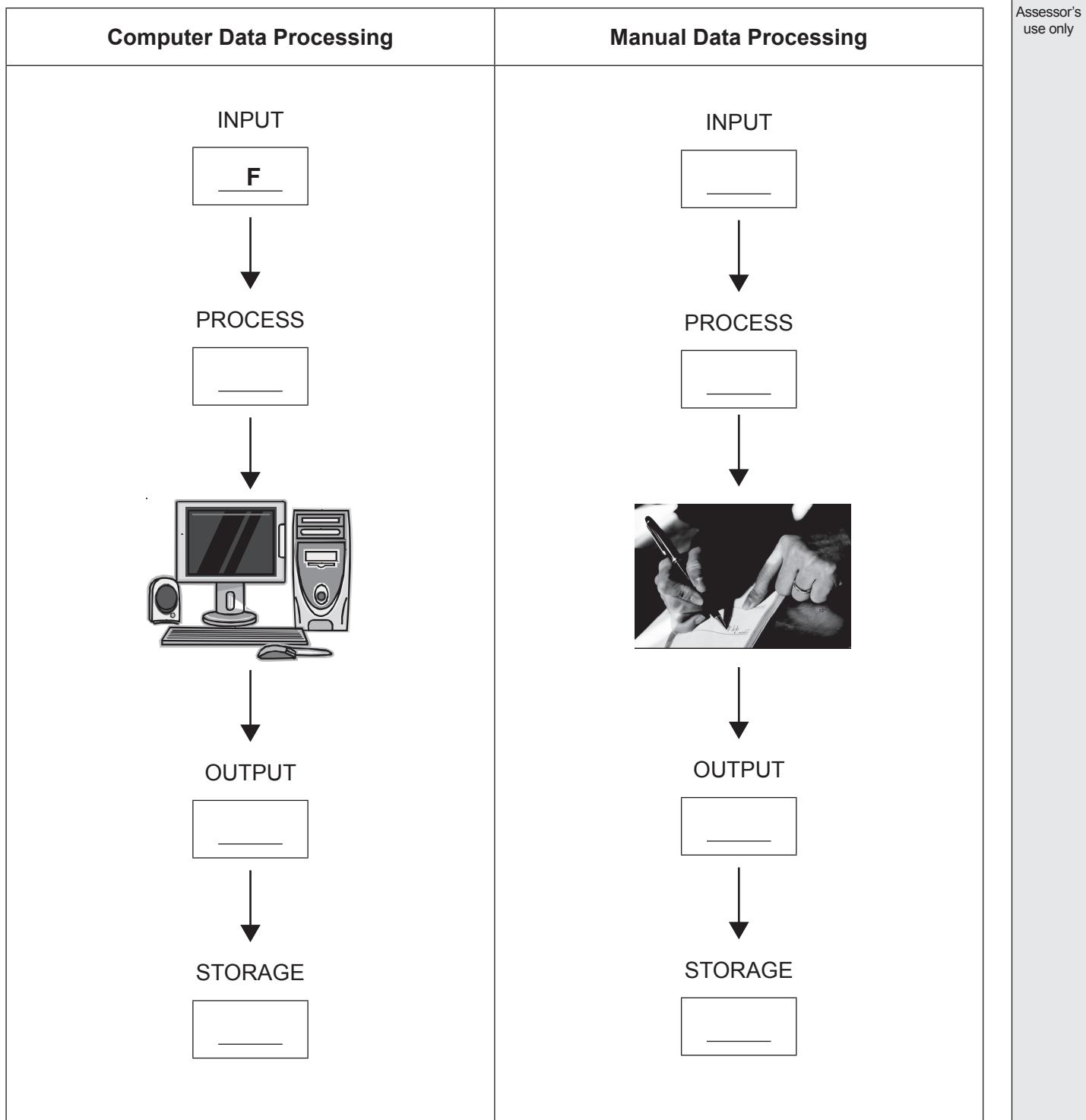
Margaret Delaney owns *Quality Childcare*, a successful education-based childcare service located in Thames. Her accountant has suggested she use a computer for her transactions and has sent Margaret a report. The following extracts are from the accountant's data-processing report.

<p>Te Ake & Nathan Accountants Chartered Accountants</p> <p>900 Cameron Road THAMES</p> <p>Extracts for Margaret Delaney outlining the differences between Computer and Manual data-processing systems.</p>	
<p>A. When each transaction is entered, your ledger accounts and financial statements are updated automatically.</p> <p>B. Financial statements can be printed at any time or can be viewed on the monitor.</p> <p>C. Your cash sales are currently handwritten using a receipt book.</p> <p>D. Financial statements are prepared manually and are usually only prepared at the end of the year.</p> <p>E. The ledger accounts are kept in a file box.</p> <p>F. Transactions are entered into the system using a barcode or scanner.</p> <p>G. Each month your journal entries are transferred by hand to the ledger accounts.</p> <p>H. Computerised accounts are backed up each night.</p>	

Complete the two flow charts (computer and manual) on page 5 opposite, using the statements (A–H) from the report extracts above. Insert the letter for the statement that best identifies each stage of a manual and a computer data-processing system.

Use each letter once only.

An example has been done for you.



Part B

State ONE advantage of a **computer** data-processing system.

PĀTAI TUARUA: TE TĀTARI WHAKAWHITINGA MONI

Wāhangā A: Te tātari i ngā whakawhitinga moni

Kaua e whakaarohia te tāke hokohoko (GST) i tēnei pātai.

E pā ana ngā whakawhitinga moni e whai ake nei ki a *Quality Childcare*, mō te marama o Huitanguru.

Mā te
Kaimāka
anahe

1. Ngā utunga tiaki tamariki kua whiwhi, \$500.
2. I utu mō te hiko, \$60.
3. I tuhi haki pakihī mō ngā utunga kura a te tama, \$150.
4. I tuku nama ki tētahi kiritaki mō ngā ratonga tiaki tamaiti, \$350.
5. I hoko mai i tētahi huingga tārere i a Outdoor Leisure, \$1 200, ā, i utu tētahi putanga hautoru ā-ukauka.
6. He kaihau a G. Bell, tētahi kiritaki utu nama mai, ā, kua tukua he haki \$150 hei utu whakatau tūturu i tōna kaute \$400.

Whakaaturia mai ngā pānga o ngā whakawhitinga moni i runga nei ki te whārite mahi kaute a *Quality Childcare* i raro nei. Kāore ngā tapeke e hiahiatia. Me whakaatu mai koe i ngā nuinga ki te tāra; ko ngā piki me te tohu tāpiri (+), ko ngā heke me te tohu tango (-).

Kua oti te whakawhitinga moni tuatahi te mahi māu hei tauira.

Te Whārite Kaute a *Quality Childcare*

	Pēke	Nama Mai	Utauta Tiaki Tamaiti	Nama Kia Utua	Pūtea Taurewa	Tūtanga ki te Tangata Whaitiri Pakihi
1	+500					+500
2						
3						
4						
5						
6						

QUESTION TWO: TRANSACTION ANALYSIS

Assessor's
use only

Part A: Analysis transactions

Ignore GST in this question.

The following transactions relate to *Quality Childcare*, for the month of February.

1. Received childcare fees, \$500.
2. Paid for electricity, \$60.
3. Wrote a business cheque for son's school fees, \$150.
4. Sent an invoice to a client for childcare services, \$350.
5. Purchased a new swing set from Outdoor Leisure, \$1 200, paying a one-third deposit in cash.
6. G. Bell, a debtor, is bankrupt and sent a cheque for \$150 in final settlement of her account of \$400.

Show the effects of the above transactions on *Quality Childcare*'s accounting equation below. Totals are not required. You must show the dollar amounts, increases with a plus sign (+) and decreases with a minus sign (-).

The first transaction has been done for you as an example.

Quality Childcare's Accounting Equation

	Bank	Accounts Receivable	Childcare Equipment	Accounts Payable	Loan	Owner's Equity
1	+500					+500
2						
3						
4						
5						
6						

Wāhanga B: Te whakaahua i ngā whakawhitinga moni

Kaua e whakaarohipa te tāke hokohoko i tēnei pātai.

Pānuitia te whārite kaute i whakawhānuitia i raro nei, e whakaatu ana ētahi whakawhitinga moni e pā ana ki a *Quality Childcare* i te marama e tū mai.

Mā te
Kaimāka
anahe

Te Whārite Kaute a Quality Childcare

	Pēke	Nama Mai	Utauta Tiaki Tamaiti	Whakapaunga	Nama Kia Utua	Pūtea Taurewa	Haupū rawa	Whiwhinga
1	-450			+450				
2	-500						-500	
3	+3 000					+3 000		
4			+800		+800			
5	-1 600				-1 800			+200
6	+1 300		-1 000					+300

Tirohia ngā whakawhitinga moni e whakaatu ana i te whārite kaute i runga nei, ka **whakaahuatia ā-katoatia** tēnā, tēnā. Whakamahia he **tauira** tōtika mō ngā kaute hua, mō ngā kaute whakapaunga, me ngā kaute whiwhinga, kia tuhia hoki ngā **nuinga ki te tāra**. Kua oti te whakawhitinga (1) te mahi māu hei tauira.

Whakaahuatia ngā whakawhitinga moni:

1. Utu Kaiāwhina Tiaki Tamaiti \$450.

2. _____

3. _____

4. _____

5. _____

6. _____

Part B: Describe transactions

Ignore GST in this question.

Read the expanded accounting equation below, which shows a number of transactions related to *Quality Childcare* in the month to come.

Assessor's
use only

Quality Childcare's Accounting Equation

	Bank	Accounts Receivable	Childcare Equipment	Expenses	Accounts Payable	Loan	Capital	Income/ Revenue
1	-450			+450				
2	-500						-500	
3	+3 000					+3 000		
4			+800		+800			
5	-1 600				-1 800			+200
6	+1 300		-1 000					+300

Study the transactions shown in the accounting equation above and **fully describe** each one. Use an appropriate **example** for asset, expense and income/revenue accounts, and state **dollar amounts**.

Transaction (1) has been described for you as an example.

Describe the transactions:

1. Paid Childcare Assistant's Wages \$450.

2. _____

3. _____

4. _____

5. _____

6. _____

PĀTAI TUATORU: NGĀ TUHINGA HAUTAKA KAUTE WHĀNUI

Me kaute koe i te tāke hokohoko (GST) i tēnei pātai.

I te 31 Poutū-te-rangi 2006, i tīmata te kaikaute o Margaret Delaney ki te whakarite i ngā pūrongo pūtea a *Quality Childcare* mō te tau i mutu i te 31 Poutū-te-rangi 2006.

He tangonga i raro nei nō te pūrongo kaute hukihuki i whakaritea e te kaikaute i te 31 Poutū-te-rangi 2006.

Quality Childcare

Pūrongo kaute hukihuki (he tangohanga) i te 31 Poutū-te-rangi 2006			
Nama Mai	5 400	Nama Kia Utua	3 800
Utauta Tiaki Tamaiti	24 000	Utunga Tiaki Tamaiti	68 000
Rīanga	1 700	Tāke hokohoko	1 960
Rorohiko o te tari	2 400	Moni whiwhi rēti	16 800
Utu a te Kaiāwhina	30 700	Te whakaeminga o te hekenga wāriu – Rorohiko o te tari	700

I mua i tana whakaritenga i ngā pūrongo pūtea, me mātua whakauru e te kaikaute ngā whakatikatika o te mutunga tau.

Whakaaturia mai ngā tuhinga Hautaka Kaute Whānui e tika ana mō ia whakatikatika mā te whakauru i ngā tuhinga ki ngā wāhi kua hoatu i raro nei, i te whārangī 11 (hāngai) hoki. Kāore ngā kupu whakamārama e hiahiatia.

Kaua ngā ingoa kaute e whakapoto.

(a) Rīanga i utu tōmua \$500.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/06			

(b) Te utu a te Kaiāwhina Tiaki Tamaiti, \$1 300 e nama ana.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/6			

(c) Moni whiwhi rēti i whiwhi tōmua \$1 200.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/06			

(d) Ngā nama i tuku ki te hunga kiritaki mō te tiaki tamariki i te marama o Poutū-te-rangi, \$2 700 kei roto te tāke hokohoko.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/06			

(e) Hekenga wāriu o te rorohiko o te tari (utu tīmata \$2 400) hei runga i te ora whakamahi o te whā tau, me te uara toenga o \$800.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/06			

(f) Ngā tēpu tākaro hōu i hokona ā-namatia i Poutū-te-rangi, mai i Education Supplies, \$2 250 kei roto te tāke hokohoko.

Te rā	Ngā taipitipito	(Dr) Whakapaunga	(Cr) Whiwhinga
31/3/06			

QUESTION THREE: GENERAL JOURNAL ENTRIES

Assessor's
use only

You must account for GST in this question.

On 31 March 2006, Margaret Delaney's accountant began preparing the financial statements for *Quality Childcare* for the year ended 31 March 2006.

The following is an extract from the Trial Balance prepared by the accountant on 31 March 2006.

Quality Childcare

Trial Balance (extract) as at 31 March 2006			
Accounts Receivable	5 400	Accounts Payable	3 800
Childcare Equipment	24 000	Childcare Fees	68 000
Insurance	1 700	GST	1 960
Office Computer	2 400	Rent Revenue	16 800
Childcare Assistant's Wages	30 700	Accumulated Depreciation – Office Computer	700

Before preparing the financial statements, the accountant must first incorporate the balance day adjustments.

Show the General Journal entries necessary for each of the adjustments by writing the entries in the spaces provided below and on page 13 (opposite). Narrations are not required.

Do not abbreviate account names.

- (a) Insurance paid in advance \$500.

Date	Particulars	Debit	Credit
31/3/06			

- (b) Childcare Assistant's wages of \$1 300 are owing.

Date	Particulars	Debit	Credit
31/3/06			

- (c) Rent Revenue received in advance \$1 200.

Assessor's
use only

Date	Particulars	Debit	Credit
31/3/06			

- (d) Invoices issued to clients for childcare during March \$2 700 including GST.

Date	Particulars	Debit	Credit
31/3/06			

- (e) Depreciation on the office computer (historical cost \$2 400) is based on a useful life of four years and a residual value of \$800.

Date	Particulars	Debit	Credit
31/3/06			

- (f) Purchased new play tables on credit during March, from Education Supplies \$2 250 including GST.

Date	Particulars	Debit	Credit
31/3/06			

He puka tāpiri tēnei hei whakaoti i ō whakautu mē e hiahiatia ana. Āta tohua te tau o te pātai.

Tau
pātai

**Extra paper for continuation of answers if required.
Clearly number the question.**

Assessor's
use only

Question
number

English translation of the wording on the front cover

Level 1 Accounting, 2006

90023 Describe a method of processing financial information and analyse transactions

Credits: Three
2.00 pm Thursday 23 November 2006

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

You should answer ALL the questions in this booklet.

If you need more space for any answer, use the page(s) provided at the back of this booklet and clearly number the question.

Check that this booklet has pages 2–15 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.

For Assessor's use only		Achievement Criteria		
Achievement		Achievement with Merit		Achievement with Excellence
Describe an accounting data-processing system(s).	<input type="checkbox"/>	Describe an accounting data-processing system(s).	<input type="checkbox"/>	Fully describe accounting data-processing systems.
Describe and/or analyse transactions correctly.	<input type="checkbox"/>	Describe and/or analyse a range of transactions correctly.	<input type="checkbox"/>	Describe and/or analyse a wide range of transactions correctly.
Prepare general journal entries for straightforward balance-day adjustment(s).	<input type="checkbox"/>	Prepare general journal entries for straightforward and complex balance-day adjustments.	<input type="checkbox"/>	Prepare general journal entries for all or nearly all balance-day adjustments.
Overall Level of Performance (all criteria within a column are met)				<input type="checkbox"/>