

See back cover for an English translation of this cover

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90026MR



## Te Kaute, Kaupae 1, 2007

90026 Te takatū i ngā pūrongo kaute mō ngā umanga  
iti kotahi te rangatira

Whiwhinga: Whā  
2.00 i te ahiahi Rātū 27 Whiringa-ā-rangi 2007

**PUKAITI RAUEMI**

Titiro ki tēnei pukaiti hei whakautu i ngā pātai mō Te Kaute 90026M.

Tirohia mehemea kei roto nei ngā whārangi 2 ki te 5 e raupapa tika ana, ā, kāore hoki he whārangi wātea.

**KA TAEA TĒNEI PUKAITI TE PUPURI HEI TE MUTUNGA O TE WHAKAMĀTAUTAU.**

## MĀTĀPUNA TUATAHI

Ko *Interior Decorators* tētahi umanga iti, kotahi te rangatira, e whakarato ana he ratonga whakapaipai kāinga.

Nō Aimee Reynolds tēnei umanga, ā, kei Leeston hoki, ki Kā-Pākihi-Whakatekateka-a-Waitaha. He mea rēhita a *Interior Decorators* mō te tāke hokohoko i runga i te tikanga utunga.

E pā ana te **Pūrongo Kaute Hukihuki** e whai ake nei me ngā pārongo tāpiri ki a *Interior Decorators* mō te tau i mutu i te 31 Poutū-te-rangi 2007.

### Pūrongo Kaute Hukihuki i te 31 Poutū-te-rangi 2007 a *Interior Decorators*

	\$		\$
Pānuitanga	40 000	Whakaeminga o te Hekenga Wāriu – Utauta Whakapaipai	9 000
Pēke	19 500	Whakaeminga o te Hekenga Wāriu – Wakakawe Whakapaipai	7 500
Utauta Whakapaipai	60 000	Haupū rawa	90 220
Wakakawe Whakapaipai	25 000	Utu Whakapaipai	206 000
Moni whiwhi Whakapaipai	69 700	Tāke hokohoko	15 750
Tangonga	22 000	Whiwhinga Huamoni	80
Hiko – Tari	7 160	Pūtea tārewa (@ 7.8%, ka ea ā te tau 2015)	55 000
Uara whānui	40 000		
Rīanga	13 900		
Huamoni ki te Pūtea Tārewa	4 290		
Utu mō te Kaiwhakahaere Tari	42 000		
Reti Tari	40 000		
	383 550		383 550

#### Pārongo Tāpiri:

1. Ngā nama mō ngā Utu Whakapaipai kāore anō i tuku mō te \$1 800, kei roto te tāke hokohoko.
2. Kua utua tōmua ai he \$400 mō te rīanga.
3. E \$2 000 o te Reti Tari kei te noho nama atu.
4. He hekenga wāriu o ngā Utauta Whakapaipai, he mea tātari i runga i te ora mahi tūmanako o te 10 tau, kāhore hoki he toenga uara.
5. He hekenga wāriu o te Wakakawe Whakapaipai e utua ana i te 10% i ia tau, ia tau i runga i te tikanga o te rārangi tika.

## RESOURCE ONE

*The Interior Decorators* is a sole proprietorship business that provides a home decorating service. The business is owned by Aimee Reynolds and is located in Leeston, Canterbury.  
*The Interior Decorators* is registered for GST on the payments basis.

The following **Trial Balance** and additional information relates to *The Interior Decorators* for the year ended 31 March 2007.

### ***The Interior Decorators*** **Trial Balance as at 31 March 2007**

	\$		\$
Advertising	40 000	Accumulated Depreciation – Decorating Equipment	9 000
Bank	19 500	Accumulated Depreciation – Decorating Van	7 500
Decorating Equipment	60 000	Capital	90 220
Decorating Van	25 000	Decorating Fees	206 000
Decorating Wages	69 700	GST	15 750
Drawings	22 000	Interest Received	80
Electricity – Office	7 160	Loan (@ 7.8% due 2015)	55 000
Goodwill	40 000		
Insurance	13 900		
Interest on Loan	4 290		
Office Manager's Wages	42 000		
Office Rent	40 000		
	383 550		383 550

#### **Additional Information:**

1. Invoices on hand for Decorating Fees of \$1 800, including GST.
2. Insurance of \$400 has been paid in advance.
3. \$2 000 of Office Rent is still owing.
4. Depreciation on the Decorating Equipment is based on an expected useful life of 10 years with no salvage value.
5. Depreciation on the Decorating Van is charged at 10% p.a. on a straight-line basis.

## MĀTĀPUNA TUARUA

### Moni Kapewhiti

E tīpako ana ngā tuhinga rātaka e whai ake nei i ngā whakawhitinga moni a *Interior Decorators* mai i te 15 Paenga-whāwhā ki te 30 Paenga-whāwhā 2007.

Tuhinga Rātaka Paenga-whāwhā 2007 a <i>Interior Decorators</i>		
		\$
Paenga-whāwhā 15	Pūtea pēke	2 030
16	I utua te pānuitanga	750
17	I tukua ngā nama ki ngā kiritaki	2 300
18		
19	I utua te nama hiko	540
20	I utua te utu kaimahi	1 950
21		
22	Moni haumi a te rangatira Horo puehu haumi a te rangatira	1 500 700
23	I tae mai he nama mō te poapoa rākau	600
24	I utua ngā kari pakihi hou	400
25	I utua te utu huamoni ā-marama	360
26	I tangohia he pūtea tārewa i te Pēke	10 000
27	I utua te utu kaimahi	1 950
28		
29		
30	Tapeke utunga ā-ukauka i whiwhi i te marama o Paenga-whāwhā Tauāki Pēke nō tēnei rā tonu • Tangohanga tika i te kaute mō te rīanga • Whakawhiti tika ki te kaute mō te huamoni	3 000 1 125 15

## RESOURCE TWO

### Cash Flows

The following diary entries highlight the financial transactions for *The Interior Decorators* from 15 April to 30 April 2007.

<b><i>The Interior Decorators</i></b>		
<b>Diary Entries April 2007</b>		
		\$
April 15	Bank balance	2 030
16	Paid advertising	750
17	Sent invoices to clients	2 300
18		
19	Paid electricity bill	540
20	Paid wages	1 950
21		
22	Owner invested cash	1 500
	Owner invested vacuum cleaner	700
23	Received an invoice for timber stain	600
24	Paid for new business cards	400
25	Paid monthly interest instalment	360
26	Took out a bank loan	10 000
27	Paid wages	1 950
28		
29		
30	Total cash fees received for the month of April	3 000
	Bank statement dated today	
	• Direct debit for insurance	1 125
	• Direct credit for interest received	15





90026R



## Level 1 Accounting, 2007

### 90026 Prepare financial statements for sole proprietors

Credits: Four  
2.00 pm Tuesday 27 November 2007

#### RESOURCE BOOKLET

Refer to this booklet to answer the questions for Accounting 90026.

Check that this booklet has pages 2–5 in the correct order and that none of these pages is blank.

**YOU MAY KEEP THIS BOOKLET AT THE END OF THE EXAMINATION.**