

Question	Evidence	Code			
(d)	Mad About Pots Invoice				
		Description	Qty	Amount \$	
		Terracotta pots	70	8 960	S C
			Subtotal	8 960	
			Plus GST	1 120	Cp
		Total \$	10 080		
	Judgement S for correct stem with any figure. C for correct figure. Cp correct process – total divided by 8 .				
(e)	<ul style="list-style-type: none"> • date of issue of materials • the job cost sheet number • description of the materials issued • quantity of materials issued • total amount of materials issued • signature of the person who authorised the issue of the materials. Judgement S* for each valid piece of information (maximum 2 but document number is wrong for one – if it is included with two others can still award 2).			SS	
(f)	<ul style="list-style-type: none"> • a pre-numbered materials requisition form prevents the unauthorised use/issue of materials / pre-numbering means all materials requisitions will be accounted for. Judgement S for the idea of preventing unauthorised use of materials / accounting for all materials.			S	

(g)	Raw Materials Control						
	01/09/06	Balance			14 000	Dr	S
	30/09/06	Accounts Payable	16 000		30 000	Dr	S C
		Work-in-Progress		12 000	18 000	Dr	S
		Factory Overhead		3 000	15 000	Dr	S

Note: Shaded boxes are not marked.

Question	Evidence	Code
	<p>Marking Raw Materials Control Ledger If 3-column is used:</p> <ul style="list-style-type: none"> • S for appropriate stem and figure (correct figure where only S in correct debit / credit column with correct treatment in the balance column – debit entry added to debit balance, credit entry subtracted from debit balance) • C for correct figure in correct debit / credit column, with an appropriate stem (do not award C if it is clearly the wrong stem that the figure is associated with) <p>If T-form is used:</p> <ul style="list-style-type: none"> • S for appropriate stem and figure (correct figure where only S) on correct debit / credit side • C for correct figure on correct debit / credit side, with an appropriate stem (do not award C if it is clearly the wrong stem that the figure is associated with). 	

(h)	General Journal				
	30/09/06	Factory Overhead	1 000		S
		Cost of Goods Sold/ cost of sales		1 000	S
	<p>Judgement S for correct stem and correct figure in correct column Note: must have a complete general journal entry before awarding either S</p>				

Overall Judgement Statement

Accounting: Process financial information for a manufacturing job cost subsystem (90502)

Codes

S = Straightforward entry

C = Complex entry

Achievement	Achievement with Merit	Achievement with Excellence
14 × S or C	19 × S or C	22 × S or C