

HAI DISTRICT COUNCIL
FORM TWO PRE MOCK EXAMINATIONS APRIL 2022
BOOK-KEEPING

Instructions:

MsomiBora.com

Time: 2:30 hours

- This paper consists of **SEVEN (7)** questions with **THREE (3)** sections. A, B & C
- Answer **ALL** questions in ALL sections in the space provided.
- Write your name on every page of your answer sheets.

SECTION A:

1. Write the letter of the correct answer in the space provided for each of the following items.
 - (i) The purchases of machinery for a business paid by cheque should be debit to:
 (a) Bank account, credit machinery account (b) cash account, credit machinery account
 (c) machinery account, credit bank account (d) machinery account, credit cash account
 - (ii) A cheque which payment is denied by the bank is known as:
 (a) Bank cheque (b) honored cheque (c) dishonored cheque
 (d) uncredited cheque
 - (iii) The document which gives description of goods bought on credit is
 (a) cash sale (b) invoice (c) receipt (d) credit note
 - (iv) Which of the following is not the objective of book-keeping?
 (a) business control (b) determination of profits
 (c) Fair tax assessment (d) obtain job
 - (v) With a petty cash imprest in hand of Tsh. 150,000/= a petty cashier spent Tsh. 92,000/= will require re-imburement of?
 (a) Tsh. 58,000 (b) Tsh. 90,000 (c) 92,000 (d) Tsh. 150,000
 - (vi) Customer's personal accounts are found in:
 (a) general ledger (b) private ledger (c) purchase ledger (d) sales ledger
 - (vii) Proper document used when depositing money in the bank is known as:
 (a) bank statement (b) invoice (c) pay-in-slip (d) payment voucher
 - (viii) If the assets of a business amount to Tsh. 85,000/= and owner's capital is Tsh. 60,000/= How much is the liabilities?
 (a) Tsh. 25,000 (b) Tsh. 40,000 (c) Tsh. 45,000 (d) Tsh. 80,000
 - (ix) The arithmetical accuracy of the double entry system of business transaction is checked from the
 (a) balance sheet (b) final accounts (c) income statements (d) trial balance
 - (x) Goods taken by proprietor or for his own use is called:

- (a) unsold goods (b) drawings (c) opening stock (d) gross profit

2. Match the items in **COLUMN A** against with the responses in **COLUMN B** and write the correct answer beside the item number in the booklet provided.

COLUMN A	COLUMN B
i. Resources invested in business	A. Business
ii. Is used to record all purchases of goods on credit for resale	B. Real account
iii. Account of property and possessions of the business such as machinery, premises etc	C. Capital
iv. Is an undertaking with the aim of making profit	D. Purchases day book
v. Are accounts which deal with business transaction carried out with person i.e creditor and debtors	E. Journal proper
vi. Implies a page of a ledger	F. Personal account
vii. A document prepared and issued to a customer wherever goods are sold on credit	G. Transaction
viii. One of the books of original entry in which assets bought on credit and capital expenditure are recorded	H. Sales account
ix. Is the total of sales day book entered on the credit side	I. Invoice
x. Is the transfer of goods or services from one person to another	J. Folio

SECTION B

Answer **ALL** questions in this section.

3. Write short notes on the following:
 (a) Proprietor (b) Petty cash book (c) Three column cash book
 (d) Book keeping (e) Double entry principle.
4. Mr. Kimaro own a shop at Moshi and his neighbor Madam Agnes went to buy some goods at Kimaro's shop, After that she returned some goods. What do you think were the reasons for her to return the goods to Kimaro's shop? (Give 5 points).

SECTION C:

Answer **ALL** questions in this section.

5. The following is a summary of petty cash transaction of Nendopole primary school for the month of Feb. 2005.

Feb	1	Received from chief cashier	30,000
	3	Clearing	1,000
	4	Postage stamps	500
	5	Typewriter ribbon	600
	8	Petrol for motor van	5,000
	10	Dog food	3,000
	12	Telegram	2,100
	13	Paid to Ellen Edwin	2,000
	14	Typing paper envelopes	1,800
	15	Soft drinks	800
	16	Scrubbing brush	600
	18	License for vehicle	1,000
	20	Sundry expenses	700
	25	Stationery	1,300
	26	Sara ledger account	4,000

Required:

Write Petty cash book account and bring down the balance with analysis column of cleaning, motor expenses, stationary, postage, sundry expenses and ledger account.

6. From the following trial balance of JUMATATU Co.Ltd, Prepare Income statement for the year ended 31st June 2014.

TRIAL BALANCE 31ST JUNE 2014		
PARTICULAR	DR	CR
Purchases	5750	
Sales		14250
Stock at start	4750	
Capital		22400
Land	9500	
Plant and machinery	11000	
Carriage outward	850	400
Purchases return		
Carriage inward	600	
Sales returns	500	
Motor vehicles	8000	
Debtors	7000	
Wages and salaries	1500	
Creditors		8500
Rent and rates	750	
Discount allowed	1000	
Loan from NMB		5000
Drawings	1100	
Discount received		1750
	51,300	51,300

Closing stock as on 31st June 2014 Tsh. 1000

7. Prepare a Trial balance of Tarangire Educational publisher as at 31st Dec. 2012 given the following list of balances.

Capital	37,500
Opening stock	2,000
Motor cycle	9,000
Purchases	15,000
Sales	42,000
Drawings	2,000
Closing stock	35,000
Premises	4,000
Fixture and fittings	7,000
Cash in hand	3,000
Bash at bank	8,000
Advertising	3,300
Motor expenses	3,000
Creditor	9,200
Rent and rates	1,500
Insurance	500
Interest received	300
Wages and salaries	1,000
Debtors	5,000