

Candidate's Exam Number.....

PRESIDENT'S OFFICE**REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT****SIKONGE DISTRICT COUNCIL****FORM TWO MOCK ASSESSMENT EXAMINATION 2018****CODE: 062 BOOK KEEPING****TIME: 2:30 HOURS****INSTRUCTIONS**

- i. This paper consist of section A,B and C
- ii. Answer ALL questions
- iii. All answer should be written in the answer sheet provided
- iv. Write your examination number on the right Conner of every page
- v. All writings should be in a blue or black ink pen except drawings which must be in pencil
- vi. Cellular phone, and calculators are not allowed

FOR EXAMINER'S USE ONLY		
Qn.No	SCORE	EXAMINER'S INITIALS
1		
2		
3		
4		
5		
6		
7		
8		
TOTAL		

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SECTION A (20 MARKS)**MULTIPLE CHOICE QUESTIONS (i-x)**

1. Choose the most correct answer from the following and write the letter in the box provided (1 marks each)
 - i. Which of the following provide the information's to be recorded in a sales return journal?
 - A. Invoice issued
 - B. Credit note issued
 - C. Invoice []
 - D. Credit note received
 - ii. Which one of the following is used to record purchases of fixed assets bought on credit?
 - A. Purchases journal
 - B. General journal
 - C. Cash book []
 - D. Sales day book
 - iii. Which one of the following is the transfer of information from source document to the journals?
 - A. Posting
 - B. Balancing
 - C. Extracting []
 - D. Journalizing
 - iv. Which one of the following equation is correct?
 - A. Asset –liability =capital
 - B. Asset= capital + liability
 - C. Asset=capital – liability []
 - D. Asset – capital= liability
 - v. Which one of the following is a liability
 - A. A vehicle bought on credit
 - B. A bank overdraft
 - C. A house bought on cash basis []
 - D. A cheque received from debtors
 - vi. Kariuki, started a business with tshs.2,400.at the end of the year the capital was valued 1,800 and the drawings were shs.500. This means that the business made
 - A. a profit of shs.4,200
 - B. a loss of shs.100
 - C. a profit of shs.500 []
 - D. a loss of shs.3,700
 - vii. which of the following is the importance of studying bookkeeping

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- A. to calculate profit of the business
- B. to equipped students in the knowledge of bookkeeping principles and procedure data in books of account.
- C. To calculate losses []
- D. To know business fundraising
- viii. The debit side of the cash account is used to
 - A. Record amount received in the business
 - B. Record amount of capital
Record balances
 - C. Record amount paid out of the business []
 - D. Recording amount of goods sold or bought on credit
- ix. Supplies personal accounts are found in the?
 - A. Purchases Léger
 - B. Sales lager
 - C. Nominal lager []
 - D. General lager
- x. The arithmetical accuracy of the double entry system of the business transactions is observed in the?
 - A. Balance sheet
 - B. Final statement
 - C. Trial balance []
 - D. Income statement.

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Qn2. Choose the correct term from Group B which matches with the explanation in Group A and write its letter against the number of corresponding explanation in the answer booklet provided.

GROUP A	GROUP B
i) is a document sent by a seller of goods to a buyer to correct an under charge in an invoice.	A. Bank charges
(ii) The period which begins on 1 st July of the current year and ends 30 th June of the succeeding year.	B. Authorized officer
(iii) Are payments for which the government has received no value?	C. Carriage inwards
(iv) The over-all fund of the united Republic of Tanzania to which all public money receipts are paid and from which all expenditure funds for government funds activities are drawn from.	D. Collector of revenue
(v) Is the fund set aside for unforeseen events.	E. Controller and auditor general
(vi) Transportation costs of goods from suppliers to customers premises	F. Consolidated fund
(viii) The government account that is operated by the paymaster general and kept by the bank of Tanzania.	G. Exchequer account
(ix) An officer appointed by the receiver of revenue in writing and charged with the duties of collecting and account of public money.	H. General fund
x) The amount deducted by the bank for the services to its customers	I. Government accounting year
	J. Government period
	K. Nugatory expenditure
	L. Receiver of revenue
	M. Special fund
	N. Debit note
	O. Vote

GROUP A	i	ii	iii	iv	v	vi	vii	viii	ix	x
GROUP B										

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SECTION B (20 MARKS)**SHORT ANSWER/ CALCULATIONS**

Qn.3. a.) Mention any five important source documents were a bookkeeper obtain informations

To prepare prime books of entry (1 mark each)

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b). outline the five steps that a bookkeeper should follow in bookkeeping process

(1 mark each)

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Qn4. You are provided the following information from the books of AMONI on 30th July 208.

- i. bought goods on credit from ashura 2,000 and received an invoice 069
- ii. Bought goods on credit from juma shs.3,000 and receive an invoice 037
- iii. sold goods on credit to Miriam shs.5,000 and issued an invoice of 025
- iv. sold goods on credit to MOTA shs. 10,000 and give out an invoice 003
- v. cash purchases shs 30,000 from mussa and cash sales to Eliza shs. 40,000

REQUIRED; Prepare a PURCHASES journal and a SALES journal

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SECTION C (60 MARKS)**PROBLEM SOLVING QUESTIONS**

Qn5 . Faraja started business on 1st January 1995. On that day he transferred 150,000/= from his personal account to a newly opened business bank account. His transactions during January were as follow.

- January
1. Paid rent cash on the business premises 12,000/= in respect of the six months to 30/06/1995.
 2. Purchased goods by cheque 17,500/=
 3. Purchased extra goods for cheques shs. 23,000/=
 4. Sold half of the goods bought by cash 35,000/=
 11. Sold further goods bought by cash 17,000/=
 14. Took delivery van from Juma paying cash down of 22,000/=
 21. withdraw 6,000/= from the business bank account for business use.
 29. Paid staff wages for the month 7,500/= cash.

REQUIRED; Post the above information's in a two column cash book.(20 marks)

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Qn6. From the bellow trial balance of MWANAHAWA, prepare the Trading, profit and loss account and a Balance sheet. For the year ended 30th December 1998

MWANAHAWA

TRIAL BALANCE AS AT 31/12/1998

S/N	NAME OF ACCOUNT	DR	CR
1	Stock at 1.january.1998	3,249	
2	sales		18,462
3	purchases	11,380	
4	Motor expenses	520	
5	salaries	2,150	
6	Rent and Rates	670	
7	Insurance	111	
8	General expenses	105	
9	Premises	1,500	
10	Motor vehicle	1,200	
11	Debtors	1,950	
12	Creditors		1,538
13	Cash at bank	1,654	
14	Cash in hands	2040	
15	Drawings	895	
16	capitals		5,424
		25,424	25,424

Stock .31/12/2001 was valued at shs.2,548

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7. Write up a petty cash book from the particulars using separate columns

1. Postage and telegrams

2. Carriage

3. Stationery

Balance the book and restore the imprest as at 23th January 2019

DATE	DETAILS	AMOUNT
Jan 4	Balance in hand	1,500
Jan 4	Paid for postage stamps	150
Jan 5	Paid for stationery	350
Jan 5	Paid for carriage	150
Jan 6	Paid for postage stamps	150
Jan 7	Paid for telegrams	150
Jan 7	Paid for carriage	170
Jan 8	Paid for stationery	150
Jan 8	Received from the chief cashier	1,270

