

Candidate's Examination Number _____

THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

ZANZIBAR EXAMINATIONS COUNCIL

FORM THREE ENTRANCE EXAMINATION

219

BOOK KEEPING

TIME 2:30 HOURS

TUESDAY 12TH DECEMBER, 2023 P.M

INSTRUCTIONS TO THE CANDIDATE

1. This paper consists of THREE (3) sections A, B and C.
2. Answer ALL questions in section A, B and C.
3. Write your Examination Number on every page of the booklet.
4. All answers must be written in the answer's booklet.
5. All working must be written in black or blue ink and diagrams must be in pencil.
6. Calculators, cellular phones and unauthorized materials are not allowed in the examination room.

FOR EXAMINER'S USE ONLY		
QUESTION NUMBER	MARKS	SIGNATURE
1		
2		
3		
4		
5		
6		
7		
TOTAL:		
CHECKER'S SIGNATURE		



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This paper consists of 14 printed pages

SECTION A: (20 Marks)

Answer ALL questions in this section.

1. Choose the correct answer from the given alternatives and write its letter below the item number in a given table.
- i) Which of the following has credit balance in the ledger?
- A. Carriage outwards B. Carriage inwards
- C. Return outwards D. Return inwards
- ii) What are the uses of general journal?
- A. Recording cash transaction B. Recording opening entries
- C. Suspense account D. Recording credit transactions
- iii) Which terminology represents cash drawn from bank for office uses?
- A. Contra entry B. Cash taken out
- C. Rawings D. Suspense account
- iv) What is the other name for a journal?
- A. Book of original entry B. Business book
- C. Record book D. Financial book
- v) What is the name of a book used to record minor expenses?
- A. Journal B. Cash book
- C. Three column cash book D. Petty cash book
- vi) Which of the following is the purpose of bank reconciliation statement?
- A. To show agreement between the cash column of the cash book and petty cash
- B. To state the agreement between the cash book and net profit
- C. To show the relationship between the statement received from a creditor and personal account
- D. To bring into agreement the bank statement and cash book balance

- vii) What is an abbreviation for VAT?
- A. Value Adding Tax
 - B. Value Added Tax
 - C. Value Aided Trade
 - D. Value Additive Tax
- viii) Which of the following is not a source of government revenue?
- A. Tax
 - B. Net salaries
 - C. Loans
 - D. Licenses
- ix) Which one of the following is an example of nominal account?
- A. Machine
 - B. Stock
 - C. Sundry creditors
 - D. Wages
- x) Which one of the following groups of items cannot be recorded in a trial balance?
- A. Cash, sales, debtors and creditors
 - B. Interest received, capital, building and water bill
 - C. Advertising, gross profit, purchases and electricity
 - D. Land, gross profit, net loss and sales

Answers

i	ii	iii	iv	v	vi	vii	viii	ix	x

2. Match the meaning of accounting terms from **COLUMN A** with the corresponding responses in **COLUMN B**. Write the letter of the correct response below the item number in a given table.

COLUMN A	COLUMN B
i) Is the account which bears the name of person or organization	A Debtor column B Date column
ii) Is the type of account which deals with all assets of the business	C Personal account D Impersonal account
iii) Consists of revenue and expenses account	E Amount column
iv) Is the account which does not contain the name of person or organization, but comprises thing like assets, revenue and expenses	F Revenue account G Expenses account H Debit and credit
v) This is the branch of nominal account which consists of only revenue items	I Folio column J Details/particular column
vi) Is the branch of nominal account which consists of expenses only expenses	K Real account L Nominal account
vii) Is the column which shows the page of reference	
viii) It records short description of transactions	
ix) It is used to record the value of transaction in terms of money	
x) It shows the date in which transaction took place	

Answers

i	ii	iii	iv	v	vi	vii	viii	ix	x

SECTION B :(20 Marks)

Answer ALL questions in this section.

3. Write short explanations on the following terms as used in government accounting.

a) Special fund

b) Vote book

c) Ambit of vote

d) Consolidated fund

e) Pay master general

4. a) Give the difference between prepaid adjustment and accrual adjustment.

- b) Mr Kombo is a director of KOMBO & SONS TRADER. He gave you the task of preparing the adjusted cash book for his business firm. Show how you will perform the given task. Use the following cash book and bank statement.

CASH BOOK

Balance b/d	300	Pandu	7,000
Kijakazi	1,000	Petter	620
Dividends	700	Samiha	5,000
Fatma	2,000		
Dishonoured cheque	230		
Balance c/d	8,390		
	<u>12620</u>		<u>12,620</u>

BANK STATEMENT

PARTICULAR	DEBIT	CREDIT	BALANCE
Balance b/d			300
Kijakazi		1,000	1,300
Dividends		700	2,000
Samiha	5,000		(3,000)
Bank charges	200		(3,200)
Credit transfer		1,000	(2,200)

Candidate's Examination Number _____

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SECTION C: (60 Marks)

Answer ALL questions in this section.

5. CHASASA BUSINESS FIRM drew up the following trial balance as at 30 September 2018. You are required to draw Trading and profit and loss account for the year ended 30 September 2018 and balance sheet as at that date.

TRIAL BALANCE

DETAILS	DR	CR
Capital		30,955
Drawings	10,420	
Cash at bank	3,115	
Cash in hand	295	
Trade debtors	12,300	
Trade creditors		9,370
Inventory 30.09.2017	23,910	
Van	4,100	
Office equipment	6,250	
Sales		130,900
Purchases	92,100	
Return inwards	550	
Return outwards		307
Carriage inwards	215	
Carriage outwards	309	
Motor expenses	1,630	
Rent	2,970	
Telephone charges	405	
Wages and salaries	10,810	
Insurance	492	
Office expenses	1,377	
Sundry expenses	284	
	17,1532	171,532

Inventory at 30 September 2018 was 27,475

7. On 31 December 2017 the bank column of Chacha cash book showed a debit balance of Tshs 1,500. The monthly bank statement written up to 31 December 2015 showed a credit balance of Tshs 2,950. On checking the cash book with the bank statement it was discovered that, the following transactions had not been entered in the cash book

- i) Dividend of Tshs 240 had been paid directly to the bank
- ii) A credit transfer H.M Revenue & Customs VAT refund of Tshs 260 had been collected by the bank
- iii) Bank charges Tshs 30
- iv) A direct debit of Tshs 70 for the subscription had been paid by the bank
- v) A standing order of Tshs 200 for Chacha loan repayment had been paid by bank
- vi) Chacha deposit account balance of Tshs 1,400 was transferred into his bank current account. A further check revealed the following items:
 - 1) Two cheques drawn in favour of T. Cod Tshs 250 and F. Hadd Tshs 290 had been entered in the cash book but had not been presented for payment
 - 2) Cash and cheque amounting to Tshs 690 had been paid in the bank on 31 December 2017 but were not credited by the bank until 2 January 2018

REQUIRED:

- a) Starting with the debit balance of Tshs 1,500 bring the cash book (bank Column) up to date and then balance the bank account
- b) Prepare a bank reconciliation statement as at 31 December 2017

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