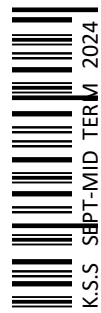


THE CATHOLIC DIOCESE OF SAME
KINDOROKO GIRLS' SECONDARY SCHOOL
FORM ONE SEPTEMBER MID-TERM EXAMINATIONS

062**BOOK KEEPING****Time: 2:30 Hours****Year: 2024****Instructions**

1. This paper consists of sections A, B and C with a total of **nine (9)** questions.
2. Answer **all** questions in the spaces provided.
3. Section A carries **fifteen (15)** marks, section B **forty (40)** marks and section C carries **forty five (45)** marks.
4. All writing must be in **blue** or **black** ink.
5. Cellular phones, calculators and any unauthorized materials are **not** allowed in the examination room.
6. Write your **Name in Full** on the top right hand corner of every page.

FOR EXAMINER'S USE ONLY		
QUESTION NUMBER	SCORE	EXAMINER'S INITIALS
1		
2		
3		
4		
5		
6		
7		
8		
9		
TOTAL		
CHECKER'S INITIALS		



SECTION A (15 Marks)

Answer **all** questions in this section

1. For each of the items (i) – (x) choose the correct answer from among the given alternatives and write its letter besides the item number in the answer table provided.

- (i) The movement of money or money's worth from one person to another is:
A Transaction
B Business
C Value
D Price
 - (ii) An alternative name for a sales journal is:
A Sales invoice
B Sales day book
C Daily sales
D Sales ledger
 - (iii) The money used to start business is known as:
A Profit
B Income
C Capital
D Drawings
 - (iv) Goods sold on credit are recorded in the:
A Cash book
B Journal proper
C Purchases day book
D Sales day book
 - (v) The account has two sides which are:
A Debit side and credit side
B Inside and out side
C Opening side and balancing side
D Closing side and banker's side
 - (vi) The principle for recording business transactions twice is called:
A Single entry system
B Double entry system
C Three entry system
D Book-keeping
 - (vii) Bought furniture for cash should be recorded as:
A Debit purchases account, credit cash account
B Debit cash account, credit purchases account
C Debit furniture account, credit cash account
D Debit cash account, credit furniture account
 - (viii) A list of balances, both debit and credit extracted from the accounts in the ledger:
A Cash book
B Journal
C Income statement
D Trial balance
 - (ix) One of the following is recorded on the credit side of the trial balance. That is:
A Capital
B Cash
C Debtors
D Furniture

- (x) Which of the following statements is prepared to determine the net profit of the business?
- | | |
|-----------------------------------|----------------------------------|
| A Statement of financial position | B Income statement |
| C Cash flows statement | D Statement of changes in equity |

ANSWERS

S/N	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
ANS										

2. Match each item in **List A** with the correct response in **List B** by writing its letter below the number of the corresponding item in the answer table provided.

LIST A	LIST B
(i) Credit purchases of goods	A General journal
(ii) Book of prime entry used to records goods returned to suppliers	B Sales returns day book
(iii) Book of prime entry used to records credit sales of goods	C Sales day book
(iv) Book of prime entry used to records goods returned by the customers in a business	D Purchases returns day book
(v) Book of prime entry used to records transactions which cannot be entered in other book of prime entry	E Purchases day book
	F Ledger
	G Cash book

ANSWERS

S/N	(i)	(ii)	(iii)	(iv)	(v)
ANS					

SECTION B (40 Marks)

Answer **all** questions in this section

3. Why sometimes customers may return goods to the business after being purchased them? Show your answer by explaining five (5) factors.

- (i)
-
- (ii)
-
- (iii)
-

- (iv)

 (v)

4. Briefly explain the following terms as they are used in book keeping:

- (a) Trial balance.

 (b) Double entry system.

 (c) Books of prime entry.

 (d) Book keeping.

 (e) Capital.

5. From the following chart, you are required to show whether the following accounts are personal, real, or nominal. Item one (i) has been done as an example for you.

S/N	Name of accounts	Classification
(i)	Mansour	Personal account
(ii)	Furniture and fittings	
(iii)	Insurance	
(iv)	Bopar	
(v)	Cash in hand	
(vi)	Pandu bookshop	

6. Complete the chart below by filling in the account to be debited and credited. Item one (i) has been done as an example for you.

S/N	Transactions	Account to be debited	Account to be credited
(i)	Cash sales	Cash	Sales
(ii)	Bought goods for cash		
(iii)	Sold goods to Halima		
(iv)	Bought furniture for cash		
(v)	Sold goods for cash		
(vi)	Received cash from Adam		

SECTION C (45 Marks)

Answer **all** questions in this section

7. Sakina started business on 1st Jan 2017 with capital in cash tzs 120.

1 st Jan	Purchased goods for cash	600
2 nd Jan	Paid office cleaners	400
5 th Jan	Sold goods for cash	680
7 th Jan	Purchased goods for cash	400
8 th Jan	Paid carriage on goods sold	800
10 th Jan	Sold goods for cash	600
15 th Jan	Paid wages	20

Required: Open and balance all ledger accounts.

Student's Full Name:

8. Janeth traders made the following purchases during the month of October 2023.

October 1. *Bought goods from Jean store:*

60 dozen of jeans at TZS 1,000 a dozen

15 dozen of shirts at TZS 18,000 a dozen

October 8. *Bought goods from Aneth supplier:*

13 kilogram of sugar each TZS 2,200

40 kilogram of wheat flour each TZS 3,000

October 16. *Bought goods from Mwanahawa shop:*

140 dozen of exercise books at TZS 5,000 a dozen

60 boxes of ruler at TZS 9,900

October 24. *Bought goods from Jane shop:*

50 sockets break at TZS 4,500 per socket.

Required:

- (a) Prepare a purchases day book
- (b) Compose a purchases ledger

Student's Full Name:

9. From the following account balance, prepare the trial balance of Jecha Enterprises:

Sales balance	18600
Purchases	11500
Salaries and wages	2000
Motor van	3000
Rent	500
Sundry expenses	1300
Furniture	1600
Cash in hand	4000
Electricity	400
Insurance	1000
Loan from bank	4300
Capital	2400

Student's Full Name:

"If you don't build your dream, someone else will hire you to help them build theirs"

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