

# NATIONAL INSTITUTE OF TRANSPORT



**Faculty of Logistics and Business Studies**  
**Department of Economics, Accounting & Finance**  
**Programme: Higher Diploma (NTA Level 7) in Information Technology**  
**Academic year 2025/2026 – First Semester Assignment 1**

**Module Name:** *Computerized Accounting*

**Module Code:** ITU 07310

**DATE:** 23<sup>rd</sup> December, 2025

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## QUESTION ONE

Record the following transactions in their respective accounts, balance off the accounts and extract a trial balance.

Date	Transaction
2024	
1- Nov	Mawazo started business by introducing TZS. 500,000 in cash
1- Nov	Bought goods on credit from Juma worth TZS. 600,000
2- Nov	Sold goods on credit to Zena TZS.350,000
3- Nov	Zena returned goods worth TZS. 20,000
4 Nov	Returned goods worth TZS. 50,000 to Juma
5- Nov	Sold goods on credit to Asha TZS.150,000
6- Nov	Asha returned goods worth TZS. 10,000
7- Nov	Cash sales TZS. 200,000
10- Nov	Sold goods on credit to Zena TZS.100,000
16- Nov	Sold goods worth TZS. 300,000 by cash
25- Nov	Bought goods on credit from Daniel TZS.400,000

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