

Candidate's Examination Number.....

SMZ

ZANZIBAR EXAMINATIONS COUNCIL

FORM THREE ENTRANCE EXAMINATION

061

BOOK KEEPING

TIME 2:30 HOURS

FRIDAY 12TH NOVEMBER, 2021 A.M

INSTRUCTIONS TO CANDIDATES

1. This paper consists of THREE (3) sections A, B and C.
2. Answer ALL questions in section A, B and C.
3. All answers must be written in the space provided.
4. All working must be written in black or blue ink.
5. Write your examination number on every page of this booklet.
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		

This paper consists of 16 printed pages

SECTION A: (20 Marks)

Answer ALL questions from this section.

1. choose the correct answer from the given alternatives and write its letter below the item number in a given table.
 - i) A sale of the goods for Tshs 1,200 recorded as Tshs 2,100. This type of error is
 - A. Commission
 - B. Original entry
 - C. Principle
 - D. Transposition
 - ii) The following is not a reason for disagreement between cash book and bank statement balance
 - A. Dishonored cheque
 - B. Received cheque
 - C. Uncredited cheque
 - D. Unpresented cheque
 - iii) Is a book maintained by each accounting officer or warrant holder for proper control of fund
 - A. Cash book
 - B. Petty cash book
 - C. Subsidiary book
 - D. Vote book
 - iv) Given a desired cash float of Tshs 2,000, if Tshs 1,440 is spent in the period, how much will be reimbursed at the end of the period?
 - A. Tshs 2,000
 - B. Tshs 1,460
 - C. Tshs 1,440
 - D. Tshs 560
 - v) The set of final accounts consist of
 - A. Balance sheet and profit and loss account
 - B. Trading and profit and loss account and balance sheet
 - C. Trading and profit and loss account
 - D. Trial balance and balance sheet
 - vi) The best definition of trial balance is
 - A. it shows the financial position of the business
 - B. it is the list of balances of the books

- C. it shows all the entries in the books
D. it is the special account
- vii) In double entry system, every transaction should be recorded
- A. Once
 - B. Several times
 - C. Thrice
 - D. Twice
- viii) Credit note is the document which is prepared by the seller to the buyer to correct
- A. Over charge in a credit note
 - B. Over charge in invoice
 - C. Under charge in invoice
 - D. Under charge in a credit note
- ix) Book keeping is mainly concerned with
- A. The arranging of good in alphabetical order
 - B. Keeping the book in the safe place
 - C. Recording of financial data relating to business operation
 - D. Recording private transaction in a business book
- x) The person who keep the book of account is known as
- A. Book keeper
 - B. Goal keeper
 - C. Shop keeper
 - D. Store keeper

Answers

i	ii	iii	iv	v	vi	vii	viii	ix	x

2. Match the items in **COLUMN A** with the responses in **COLUMN B** by writing the letter of the correct response below the items number in a table below

	COLUMN A	COLUMN B
i.	The transaction is completely omitted from the books	A. Complete reversal entry
ii.	The correct amount is entered but in the wrong account	B. Error of original entry
iii.	The item entered in the wrong class of account	C. Errors
iv.	The error cancels out each other	D. Error of commission
v.	The original figure is incorrect, yet double entry is correctly done using incorrect figure	E. Fraud
vi.	The correct account is used but each item is shown on the wrong side of the account	F. Transposition error
vii.	The wrong sequence of individual character within a number was entered	G. Error of principle
viii.	Incorrect adding up a column of figures to give an answer which is less than it should be	H. Casting error
ix.	The transaction recorded in debit but no credit or credit but no debit	I. Mistakes
x.	The mistake which occur during recording of the transaction	J. Compensating error K. One side error L. Error of omission

Answers

i	ii	iii	iv	v	vi	vii	viii	ix	x

SECTION B: (20 Marks)

Answer all questions from this section.

3. Below is a table showing different accounts, indicate whether personal, real or nominal account.

S/N	NAME OF ACCOUNT	CLASSIFICATION OF ACCOUNT
i.	Purchases	
ii.	Cash	
iii.	Motor vehicle	
iv.	Salaries	
v.	Carriage	
vi.	Anna and Salama	
vii.	Patima	
viii.	Insurance	
ix.	ZBC	
x.	Drawings	

4. a) Apart from wrong signature, give three (3) reasons for bank to refuse a Cheque.

- b) From the following, draw up a bank reconciliation statement from details as on 31 December 2018

	TZS
Cash at bank as per bank column of the cash book	6000
Unpresented cheque	14000
Credit transfer	200
Uncredited cheque	1200
Cash at bank as per bank statement	6400

SECTION C: (60 Marks)

Answer ALL questions from this section.

5. The following is a trial balance of YEBO YEBO Co LTD.

Trial balance as at 31st December 2008

DETAILS	DR	CR
Sales returns	50,000	
Purchase return		45,000
Purchase and sales	500,00	1,250,000
Debtor and creditor	100,000	50,000
Discounts	25,000	35,000
Machine	150,000	
Furniture	125,000	
Land	40,000	
Fixtures	110,000	
Capital		600,000
Premises	1,500,000	
Stock at start	250,000	
General expenses	105,000	
Rent	45,000	
Machinery expenses	300,000	
Loan		1,320,000
	3,300,000	3,300,000

Stock as at 31 December 2008 was 25,000

Required to prepare

i) Trading and Profit and loss account for the year ended 31 December 2008

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ii) Balance Sheet as that date

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This image shows a full page of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page, typical of notebook paper. There are no margins, text, or other markings on the page.

- In January 2017 the following errors made in 2016 was found

[illegible]

7. Mnundumi received cash float from the main cashier Tshs 26,000 as at 1st January, 2018. During the month, Mnundumi recorded the following transaction

January	Tshs
1: Bought books.	1,500
4: Bought pencils.	800
7: Paid bus fares.	1,600
10: Paid correction fluid.	2,300
16: Bought pens.	1,000
20: Paid for lunch.	2,000
24: Paid Athumani.	1,900
26: Paid Zamda.	1,500
27: Bought postal charge.	7,000
29: Paid bus tickets.	600
30: Paid for rulers.	400

Required:

Prepare petty cash book with an analysis column for stationary, transport, meals, general ledger and postage.

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