

**THE UNIFIED TRIAL EXAMINATION (2022)**  
**PAY FONG MIDDLE SCHOOL**  
**MALACCA**

*Senior Middle Level*

**BOOKKEEPING**  
**(SE15)**

**PAPER 1    MULTIPLE-CHOICE QUESTION**

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Date: 12 October 2022

Time: 7.50 a.m. — 8.20 a.m.  
(30 minutes)

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**INSTRUCTIONS TO CANDIDATES**

1. This subject comprises two papers:  
    Paper 1: Multiple-choice questions    (20%),  
    Paper 2: Subjective questions         (80%).
2. Complete Paper 1 within the 30 minutes allocated. After a 15-minute interval, proceed to complete Paper 2 within the 3 hours allocated.
3. Attempt **all** the 20 questions in Paper 1. For each question, select the **correct** or the **best** answer and blacken the square corresponding to the same letter of the English alphabet as the answer you have selected. Mark the answers with a **5B** pencil on **answer sheet‘O’**(computer card).
4. Electronic calculators may be used for calculation.
5. Paper 1 consists of four printed pages.

<b>DO NOT TURN OVER THIS PAGE UNTIL YOU ARE TOLD TO DO SO</b>
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(Name of Candidate: \_\_\_\_\_)  
*Prepared by: Wai Siew Chuan, Wong Ne Ree*

Index Number: \_\_\_\_\_)  
*Proof read by: Yu Mei Chuen*

1. The role played by bookkeeper are listed below **except** \_\_\_\_\_
- A. Recording
  - B. Classifying
  - C. Analysis, Interpreting & Reporting
  - D. Preparing financial reports

2. Inventory for the year ended 31 December Year 3 are illustrated as follows:

Inventory							
Year 3			RM	Year 3		RM	
Jan	1	Balance b/d	<u>1,000</u>	Dec	31	Y	<u>1,000</u>
Dec	31	X	<u>3,000</u>	31	Balance c/d		<u>3,000</u>
Year 4							
Jan	1	Balance b/d	3,000				

X and Y stand for \_\_\_\_\_ and \_\_\_\_\_

A. Closing Inventory and Opening Inventory

C. Both are Opening Inventory

B. Opening Inventory and Closing Inventory

D. Both are Closing Inventory

3. Lee Trading has RM 35,000 in assets and RM 18,000 in liabilities, thus the owner’s equity is RM \_\_\_\_\_

- A. RM 53,000

B. RM 35,000

C. RM 18,000

D. RM 17,000

4. Which of the following are related to Nominal Accounts?

- I Furniture and Fixtures

III Salaries

II Account Receivable – Ali

IV Commission Income
- A. I, II

B. II, III

C. III, IV

D. I, IV

5. Which of the following is a source document?

- A. Quotation

B. Debit Note

C. Purchase order

D. Bank Statement

6. If special journals were in use, in the books of Simon which of the following is **true**?

	Transactions	Journals
I	Invested RM 2,000 in cash to start the business	Opening Journal
II	Lim returned goods of RM 100	Purchases Returns Journal
III	Sold goods of RM 800 to Wong on credit.	Sales Journal
IV	Paid salaries to office staff by cheque RM 8,000	Cash Book

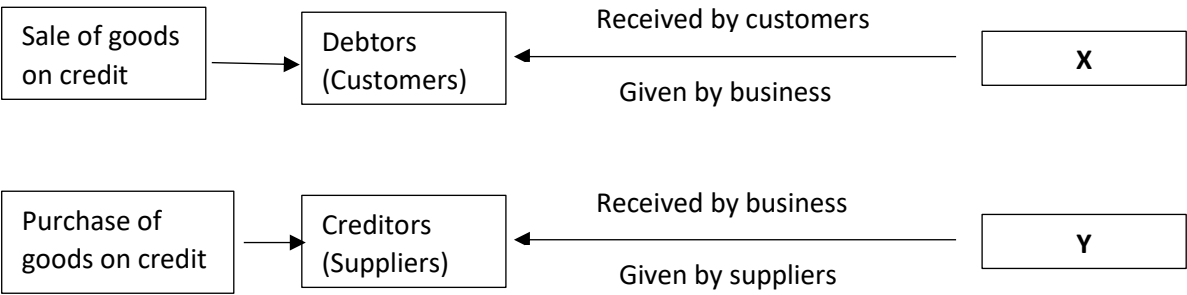
- A. I, II

B. I, IV

C. II, III

D. III, IV

7.



X is \_\_\_\_\_ and Y is \_\_\_\_\_ .

- A. Both are cash discounts.
- B. Both are trade discounts.
- C. Discounts Received and Discounts Allowed.
- D. None of the above.

8. The double entry to record a bad debts **recovered within the same accounting year** as the debt written off is \_\_\_\_\_
- |                          |                           |
|--------------------------|---------------------------|
| A. Dr Account Receivable | B. Dr Account Receivable  |
| Cr Bad Debts Recovered   | Cr Bad Debts              |
| C. Dr Bad Debts          | D. Dr Bad Debts Recovered |
| Cr Account Receivable    | Cr Account Receivable     |
9. The “C” in the folio columns of Cash Book means \_\_\_\_\_ .
- Account receivable account has been settled
  - Contra between account receivable and account payable
  - Cash being deposited into bank
  - Money is withdrawn for personal use
10. A Petty Cash Book has an imprest of RM 500. If the total amount of small payments paid out by the petty cashier is RM 375 in a particular period, how much is usually topped up at the end of the period?
- A. RM 500                      B. RM 125                      C. RM 875                      D. RM 375
11. Which of the following errors will affect the balancing of a Trial Balance?
- Wages And Salaries account was overstated by RM 2,000.
  - Purchases RM 5,040 was posted in both accounts as RM4,050.
  - Cheque payment of RM 1,500 for advertising fees was entered only in Cash Book.
  - Sales RM 2,000 to Alice was wrongly entered in Ally’s account.
- A. I, III                      B. I, IV                      C. II, III                      D. II, IV
12. In Departmental Accounts, on what basis is the Rent and Rate most probably apportioned to the respective departments?
- |                        |                        |
|------------------------|------------------------|
| A. Equally apportioned | B. Number of employees |
| C. Floor area occupied | D. Profit margin       |
13. A company received a bill of exchange of RM12,000 on 15 June 2021 which will mature after 4 months. The bill was discounted on 16 August 2021 at the rate of 8% per annum. What would be the discounting charges?
- A. RM140                      B. RM160                      C. RM320                      D. RM960
14. A trader wishes to obtain a minimum net profit of RM5,100. His business expenses amounted to RM 2,700. Gross profit on sales (i.e. gross profit margin) is 25%. What is the amount of sales in order to obtain the required net profit?
- A. RM31,200                      B. RM23,400                      C. RM20,400                      D. RM10,800
15. What is the use of Branch Adjustment Account under a centralised system where the head office keeps all records of its branch?
- To record the inventory loss incurred at branch
  - To adjust the branch transactions which are wrongly made
  - To correct the errors in Branch Profit And Loss Account
  - To record the profit loading of goods sent to branch and the returns

16. A Branch keeps its own books. The entries to be made in the Branch's book when its net loss is determined are \_\_\_\_\_ .
- A. Debit: Head Office Current Account  
Credit: Profit And Loss Account
  - B. Debit: Profit And Loss Account  
Credit: Head Office Current Account
  - C. Debit: Head Office Profit And Loss Account  
Credit: Head Office Current Account
  - D. Debit: Head Office Current Account  
Credit: Head Office Profit And Loss Account
17. What account should be opened to record the increase or decrease in the values of assets in the withdrawal or admission of a partner?
- A. Goodwill Account
  - B. Realization Account
  - C. Revaluation Account
  - D. Dissolution Account
18. Before combining two businesses, what should each business do?
- I To sell all its asset
  - II To close its books
  - III To revalue its assets
  - IV To consider its goodwill
- A. I, II                      B. III, IV                      C. I, III, IV                      D. II, III, IV
19. At the end of the reporting period of a consignor, if the Consignment account is a debit balance, what does the balance refer to?
- A. Profit on consignment
  - B. Balance due from consignee
  - C. Consignment accounts receivable
  - D. Unsold inventory on consignment
20. Under which of the following circumstances will the asset of hire purchase legally belong to the purchaser?
- A. When the final installment paid
  - B. When the deposit is paid
  - C. When the first installment is paid
  - D. When the hire purchase agreement is signed