**THE UNIFIED EXAMINATION (2008 – 2022)**

**INDEPENDENT CHINESE SECONDARY SCHOOLS MALAYSIA**

**BOOKKEEPING AND ACOUNTS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Sole Proprietorship Accounts |  |  |  | 3 |  |  |  |  |  | 1 |  |  |  |  | 2 |
| Company Account |  | 1 |  |  | 1 |  | 2 | 3 |  |  | 2 |  |  | 2 |  |
| Partnership Accounts | 2 | 2 | 2 | 1 |  | 2,3 |  | 1 | 2 | 3 | 3 | 2 | 2 |  | 1 |
| Disposal of Non-current Assets |  |  |  |  | 2 |  |  |  |  |  |  |  |  |  |  |
| Bank Reconciliation |  |  | 3 |  |  |  |  | 2 |  |  |  | 1 |  |  |  |
| Petty Cash |  |  |  | 2 |  |  | 1 |  |  |  | 1 |  |  | 3 |  |
| Business Purchase |  |  |  |  | 3 |  |  |  |  | 2 |  |  |  |  |  |
| Correction of Errors |  | 3 |  |  |  |  |  |  | 3 |  |  |  | 3 |  |  |
| Single Entry and Incomplete Records | 3 |  |  |  |  |  |  |  |  |  |  | 3 |  | 1 |  |
| Control Accounts | 1 |  | 1 |  |  | 1 |  |  | 1 |  |  |  | 1 |  | 3 |
| Balance Day Adjustments |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Inventory Losses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bill of Exchange |  | 5 |  |  | 5 | 5 |  |  | 5 |  |  | 4 |  | 6 |  |
| Manufacturing Accounts | 4 |  | 4 | 6 |  |  |  | 6 |  |  | 5 |  | 5 |  |  |
| Consignment Accounts |  |  | 6 |  |  | 4 | 4 |  |  | 4 |  |  | 4 |  |  |
| Joint Venture Accounts | 6 |  |  | 4 |  |  | 5 |  |  |  | 4 |  |  |  | 5 |
| Branch Accounts |  | 6 |  |  | 6 | 6 |  |  | 6 | 6 |  | 6 |  | 4 |  |
| Non-Trading Org. Accounts |  | 4 |  |  | 4 |  | 3 | 5 |  |  |  | 5 |  |  | 4 |
| Hire Purchase Accounts | 5 |  |  | 5 |  |  | 6 |  |  | 5 |  |  | 6 |  | 6 |
| Departmental Accounts |  |  | 5 |  |  |  |  | 4 |  |  | 6 |  |  | 5 |  |