

### Section A: Compulsory Questions (60%)

Attempt *all* the questions in this section.

1. Henry Trading keeps the Petty Cash Book on the imprest system for expenses below RM100, with a float of RM420 every month to meet daily business operation. Record the following transactions in the month of September 2021.

2021		RM
Sep. 1	Petty cash in hand	40
1	Received a cheque from chief cashier to restore imprest	?
3	Petrol and toll fares claimed by salesman	37
5	Bought highlighter and marker pens	22
8	Purchased goods for resale	990
9	Bought sticky notes and A4 papers	64
11	Train tickets to meet customers	12
17	Repairs on furniture	50
19	Paid for company car wash	15
26	Parcel and courier service	9
29	Refunded to Accounts Receivable – Jane for overpayment	40
30	Refreshment of customers	29

#### Notes :

Last used payment voucher was “233”.

Folio number of Cash Book and Sales Ledger are CB2 and SL9 respectively.

Required:

- (a) Write up a Petty Cash Book up to 1 October 2021 (showing reimbursement at the beginning of the month) by using the analysis columns as listed below:
- Travelling
  - Stationery
  - Postage
  - General Expenses
  - Sundries
- (13%)

**(Remark:** You should answer according to the format of petty cash book on the **next page**)

- (b) Post the appropriate accounts in the General Ledger.  
(Remark: Closing account is **NOT** required.) (5%)
- (c) State the books of original entry and document used for the following transaction:

Sept. 8      Purchased goods for resale
---

Books of Original Entry	Document used

(2%)

(Total: 20%)

### FORMAT OF PETTY CASH BOOK

Copy the following format for your answers in item (a) of the previous page:

[illegible]