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Education and Ethics

FORM TWO SPECIAL EXAMINATION

SERIES ONE

062

BOOK-KEEPING

Time: 2:30 Hours

January 2024.

Instructions

1. This paper consists of sections A, B and C with a total of **nine (9)** questions.
2. Answer **all** questions in the space provided
3. Section **A** carries **fifteen (15)** marks, section **B forty (40)** marks and section **C** carries **forty five (45)** marks.
4. Non programmable calculators may be used.
5. Cellular phones and any unauthorized materials are not allowed in assessment room
6. Write your **full name** at the top right corner of every page.

FOR EXAMINERS' USE ONLY		
QUESTION NUMBER	SCORE	EXAMINER'S INITIALS
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
TOTAL		
CHECKER'S INITIALS		

This paper consists of ten (10) printed pages

SECTION A (15 Marks)

1. For each of the following item, write the letter of the correct answer in the box provided.

(i) An act of recording business transactions in the set and books in terms of money or money's worth is:
A) Book-keeping
B) Trial balance
C) Profit and loss account
D) Balance sheet

(ii) If expenses exceeds the gross profit, the result will be:
A) Net profit
B) Net loss
C) Net expenses
D) Net gross profit

(iii) Which among the following is correct about the types of discounts?
A) Discount allowed and Discount received
B) Debtor's discount and Creditor's discount
C) Cash discount and trade discount
D) Cash discount and Bank discount

(iv) The amount required to restore the imprest amount when some income was received is equal to:
A) The amount spent
B) The income received
C) Amount spent + Income received
D) Amount spent – Income received

(v) In three column cash book, cash withdraw from bank for office use will appear in:
A) Debit side of the cash book only
B) Both side of the cash book
C) Credit side of the cash book
D) Discount column

(vi) The subsidiary book were we record small cash payment is the
A) Cash book
B) Petty cash book
C) Bank Account
D) None of these

(vii) Saleh cleared a debt of Tzs 18,000 less 5% discount by cheque. All the following are correct except

- A) Saleh owed TZS 18,000
- B) Saleh paid TZS 17,100
- C) Saleh paid TZS 18,000
- D) The discount was TZS 900

(viii) Which of the following is regarded as an income to the business?

- A. Discount allowed
- B. Discount received
- C. Discount to debtors
- D. Quantity discount received

(ix) Petty cash float is the amount at which cash starts each period. Another name for cash float is:

- A) Imprest system
- B) Imprest amount
- C) Petty cash
- D) Cash balance

(x) Mayala district incurred monthly cost for the operation of its activities such as wages for office cleaners, transport charges and payment of electricity. by using book keeping idea, these cost can be termed as:

- A) Income
- B) Assets
- C) Liabilities
- D) Expenses

STUDENT'S FULL NAME:.....

2. Match the explanation of various subsidiary books item in Column A with the response of their respective answers in Column B by writing the letter of the correct response below with the corresponding item number in the table provided

COLUMN A	COLUMN B
(I) The concept which separate business affairs from business ownership	A. Double entry Book-keeping B. Accounting period concept
(II) The concept which assumes that business operations will continue for a long period of time	C. Accrual concept D. Business entity concept
(III) The concept under which non-current assets are recorded in the books of accounts at the price paid to acquire the asset	E. Dual aspect concept F. Historical cost concept G. Matching concept
(IV) The concept under which revenue is recognised when it is earned and expenses are recognised when are incurred	H. Going concern concept

COLUMN A	I	II	III	IV
COLUMN B				

SECTION B (40 Marks)

3. a) Give the meaning of the following terms

(i) Discount allowed:

(ii) Contra entry:

(iii) Two column Cash book:

(iv) Transaction:

(v) Discount received:
