

NAME \_\_\_\_\_ INDEX NUMBER \_\_\_\_\_

SCHOOL \_\_\_\_\_ DATE \_\_\_\_\_

**CASH BOOK**

1. 1995 P1

State the meaning of the following terms used in a cash book

a) Contra entry

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b) Folio column

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2. 1998 P1

State four uses of two column cash book

(4 marks)

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3. 1999 P1

For each of the following types of account indicate by writing Dr. or Cr.  
The side of record for increase and decrease

Type of A/c	Increase	Decrease
Asset		
Capital		
Revenue		
Expense		



5. **2008 Q6 P1**

Outline the meaning of the following terms as used in accounting:

a) Contra entry (2 marks)

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b) Cash discount (2 marks)

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 .....

6. **2012 Q18 P1**

The following balances were extracted from the books of highlife General Stores on 31<sup>st</sup> December 2008:

Item	Shs.
Land and buildings	650,000
Stock	470,000
Bank overdraft	80,000
Debtors	350,000
10year bank loan	500,000
Creditors	220,000
Cash	50,000
Motor van	150,000
capital	?

Prepare the balance sheet of highlife General Stores as at 31<sup>st</sup> December, 2008. (5 marks)

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