| NAME INDEX NUMBER | | | | | | | | | | | | |
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| SCHO | OOL | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | CASH BOOK | | | | | | | | | | |
| 1. | 1995 P1 State the meaning of the following terms used in a cash book | | | | | | | | | | | |
| | | g of the following teri Contra entry | iis used iii a casii book | | | | | | | | | |
| | 0 | J | | | | | | | | | | |
| | | | | | ••••• | | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | |
| | b) | Folio column | | | | | | | | | | |
| | <u></u> | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 2. | 1998 P1 — | | | | | | | | | | | |
| | State four uses of two column cash book | | | | | | | | | | | |
| | - | | | | | | | | | | | |
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| | 0 | | | | | | | | | | | |
| | u u | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 3. | 1999 P1 For each of the fo | llowing types of acco | ount indicate by writing I | r or Cr | | | | | | | | |
| | | for increase and dec | | 71. 01 C1. | | | | | | | | |
| | Type of A/c | Increase | Decrease | | | | | | | | | |
| | Asset | | | | | | | | | | | |
| | Capital | | | | | | | | | | | |
| | Revenue | | | | | | | | | | | |
| | ` | | | | | | | | | | | |
| | Expense | | | | | | | | | | | |

4. 2007 Q6b P2

b) The following trial balance was prepared from the books of Mugambi Traders for the year ended 31 December 2005

Mugambi Traders Trial Balance

| | Dr | Cr |
|--------------------|-----------|----------|
| | Kshs | Kshs |
| Land and buildings | 500,000 | |
| Capital | | 940,000 |
| Plant & Machinery | 200,000 | |
| Motor Vehicles | 300,000 | |
| 10 year bank loan | | 200,000 |
| 3 year ICDC loan | | 100,000 |
| Stock | 100,000 | |
| Debtors | 60,000 | |
| Creditors | | 60,000 |
| Accrued expenses | | 20,000 |
| Cash at Bank | 100,000 | |
| Cash in hand | 20,000 | |
| Drawings | 40,000 | |
| | 1,320,000 | 1320,000 |
| Prepare | | |

- (i) A balance sheet for the year ended 31 December 2005
- (ii) Determine
 - Working capital
 - Capital employed
 - Borrowed capital
 (10 marks)

| | ••• | •••• | •••• | • • • • | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | • • • • • | •••• | •••• | •••• | • • • • | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• |
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| | | •••• | | •••• | | | | •••• | | •••• | · • • • | •••• | •••• | | | •••• | | • • • • | · • • • • | | •••• | •••• | | | •••• | •••• | •••• | | •••• |
| | | •••• | •••• | •••• | •••• | | •••• | •••• | •••• | •••• | •••• | •••• | •••• | •••• | | •••• | •••• | • • • • | •••• | •••• | •••• | •••• | | | •••• | •••• | •••• | ••••• | •••• |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 5. | 2008 Q6 P1 Outline the meaning of t | he following terms as u | sed in accounting: | (2 montro) |
|----|--------------------------------------|-------------------------|-----------------------------------|--------------|
| | a) Countra entry | | | (2 marks) |
| | | ••••• | ••••• | ••••• |
| | 1) G 1 P | ••••• | ••••• | (2 1) |
| | b) Cash discount | | | (2 marks) |
| | | | | |
| | | | | |
| 6. | 2012 Q18 P1 | | | |
| • | The following balances were | extracted from the book | s of highlife General S | Stores on |
| | 31 st December 2008: | | | |
| | 4 | T === | | |
| | 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 hig | hlife General Stores as | at 31 st December, 200 | 8. (5 marks) |
| | | | | |
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