

NAME _____	INDEX NUMBER _____
SCHOOL _____	DATE _____

SOURCE DOCUMENTS AND BOOKS OF ORIGINAL ENTRY

1. 1996 P1

The following is an extract of a cash book from Ramo traders

Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank
1/1	Bal c/d	2500	4500	2/1	stationery		520
5/1	Sales	1200		3/1	Wages		2400
10/1	Cash		1500	10/1	Bank	1500	

i. Determine the balances carried down on 10th Jan 1996 (1 mark)

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ii. Give the name of the transaction on 10th Jan 1996 (1 mark)

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2. 1997 P1

Enter the following transactions as in the cash Book of Temple Traders Below (4 marks)

- March 5 Cash 30,000
- March 10 paid a creditor Kshs 7,500 by cheque
- March 20 received 5,000 in cash
- March 15 deposited 12,500 into bank
- March 28 Paid wages 2,400 in cash

Date	particulars	Cash	Bank	Date	Particulars	Cash	Bank

3. 2000 P1

The following is an extract of a cashbook of Maisha traders

Date 1998	Particulars	Cash	Bank	Date 1998	Particulars	Cash	Bank
1/7	Bal b/d	-	-	2/7	Salary		20000
	Sales	8000		10/7	Purchases		19000
	Kamau		16000	12/7	Rent	5000	
	Sales		20000	12/7	Stationary	6000	
				30/7	Bal c/d	11000	43000

Determine the opening balances on 1.7.98

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4. 2001 P1

On July 1999 Kahawa Traders has Kshs 6,000 cash in hand, a bank overdraft of Kshs 2,000. During the month the following transactions took place

- a) Received cheque from debtors totaling to Kshs 80,000
- b) Paid telephone bills 1,200 cash
- c) Withdrew Kshs 16,000 from bank for office use.

Enter the above information in Kahawa traders cashbook given below and balance it off

Kahawa Traders
Cash Book
For the month of July 1999

Date	particulars	Cash	Bank	Date	Particulars	Cash	Bank

5. **2002 P1**

On 1 March, 2001, Mingi traders had Ksh. 13,200 in cash and bank balances of Sh 56,000.

The following transaction took place during the month.

- 2001 2 Cash sales sh. 12,000
- 12 paid a creditor sh. 8,200
- 27 received a cheque for sh. 4,500 from debtors
- 31 paid rent 7,500 in cash

Record the above information in a two column cash book and balance it off. (4 marks)

Date	particulars	Cash	Bank	Date	Particulars	Cash	Bank

6. **2003 P1**

Outline the uses of two column cash book (4 marks)

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9. 2007 Q14 P1

Identify the book of original entry used in recording each of the following transactions of Soya Traders. (4 marks)

	Transaction	Book of original entry
(a)	Sold goods on credit to Wanjau for sh.20,000	
(b)	Bought goods on credit from Saipei Traders for sh. 1000.	
(c)	Achieng returned goods worth sh.6000	
(d)	Soya returned goods worth sh.11000 to Nzome Traders.	

10. 2008 Q7 P1

For each of the following transactions in the table below, indicate in the spaces provided, the source document from which the transaction would be recorded.

No.	Transaction	Source Document
a	Sales of goods on credit	
b	Correction of an under charge	
c	Goods returned	
d	Purchases on credit	

11. 2008 Q2b P2

b) On 1 September 2006, Igonji had Sh 55 000 in hand and Sh 250 000 at bank. During the month, the following transactions took place:

- September 2 Cash sales banked Sh 35 260
- 3 Bought ribbons in cash Sh 4 500
- 8 Paid Wangila, a creditor Sh 94 000 by cheque in full settlement of his account after deducting 6% discount
- 12 Received a cheque for Sh 58 800 from Wetu after allowing her a cash discount of Sh 1200
- 15 Paid salaries Sh 34 000 in cash
- 25 Withdrew Sh 50 000 from bank for Office use
- 28 Anyango, a debtor paid her account of Sh 75 000 by cheque less 10% cash discount
- 30 Deposited all the cash into the bank except Sh 13 700

Prepare a three column cash book and balance it off.

(10 marks)

12. 2009 Q20 P1

Kazim maintains a petty cash book on weekly interest, on 1st April 2007 the cash balance was sh.2, 570. During the week of April, the following transactions took place 2007

- April: 2 Received reimbursements from the main cashier
- 3 Paid sh 3,070 for cleaning materials.
- 4 Paid sh 2,000 bus fare
- 6 Bought stationery worth 2,200

Prepare a petty cashbook to record the above transaction using a cleaning, stationery and bus fare columns (5 marks)

13. 2009 Q6 P1

Indicate the type of journal in which each of the following transactions would be recorded

	Transactions	Type of journal
(i)	Goods previously sold on credit were returned	
(ii)	Goods bought on credit	
(iii)	Goods sold on cash	
(iv)	Motor vehicle sold credit	

(4 marks)

14. 2009 Q4b P2

(b) Analyse the following document issued by Sheikh Traders

Sheikh Traders		P.O Box 235Y	
		Nairobi	
		No.4262	
		12 October 2008	
Debit			
Kamau Limited			
PO Box Y125			
Molo			
Terms: 10 per cent one month furniture only			
<u>Quantity</u>		Rate(sh)	Sh
60	Dinning tables Mvuli	4,000	240,000
4	Beds	2,000	8,000
50	coffee tables	1,000	<u>50,000</u>
			298,000
	Less Trade discount 10%		29800
			268,200
4	Floor carpets	2,500	10,000
	Less Trade discount 10%		1,000
	Carriage		<u>7,500</u>
	E & O.E		
		Total	284,700

Required:

(i) Name the document

(ii) Calculate the amount paid for the goods, if the debtor paid on 28 October 2008

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(iii) Determine the net profit of the business if transaction (ii) above was Sh 120,400 and the debtor paid for the goods on 15th November 2008. (10 marks)

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15. 2010 Q5 P1

The balances given below relate to Enotika Traders for the year ended 31st December 2008.

	Shs
Capital	?
2 year bank loan	230,020
Creditors	95,200
Fixed assets	480,000
Current assets	145,220

Prepare a balance sheet as at 31st December 2008. (5 marks)

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16. 2010 Q6 P1

Give two reasons why a three column cashbook is used both as a journal and a ledger. (4 marks)

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17. 2012 Q20 P2

In the spaces provided in the table below, name the document Jambi. Ltd. would issue under the circumstances described: (4 marks)

Circumstances	Document to issue
(i) Jambii Ltd sells goods worth sh. 54,000 on credits to jamilar Traders.	
(ii) Osuri Enterprises which had bought goods worth sh 27,000 Was erroneously charged for only shs. 25,000.	
(iii) Guru traders paid shs 33,900 by cheque to jambi Ltd. For goods which had been supplied	
(iv) Goods sold to Jamilar Traders had been overpriced by shs 4000.	