



**CHRISTIAN SOCIAL SERVICES COMMISSION**  
An Ecumenical Body of Tanzania Episcopal Conference and Christian Council of Tanzania  
**P.O. Box 9433, Dar es Salaam, Tanzania**

**CSSC-SOUTHERN ZONE FORM TWO JOINT EXAMINATION**

**062**

**BOOK KEEPING**

**AUGUST 2024.**

**MARKING GUIDE.**

1.

i	ii	iii	iv	v	vi	vii	viii	ix	x
C	B	A	C	D	D	C	A	B	A

1 mark @ total 10

2.

i	ii	iii	iv	v
E	C	A	G	F

1 mark @ total 05

**SECTION B (40 Marks)**

3. Key users of financial statement

- i. Investors
- ii. Employees
- iii. Owners/ shareholders
- iv. Lenders
- v. Customers ( any five @ 2marks= 10marks)
- vi. Government
- vii. Supplier

4. 2marks@ five points

- a) Taxes
- b) Sale of public assets(non - current assets)
- c) Fees and service charges
- d) Fines and penalties
- e) Internal borrowing
- f) Loans
- g) Aids and grants

5. Objectives of book keeping (2 @ total 10 marks)

- i. Determination of profit
- ii. Knowledge of credit dealings
- iii. Business control
- iv. Fair tax assessment
- v. Reliable financial position

6. (a) 01 mark @=5

- a. Real account
- b. Personal account
- c. Personal account

- d. Real account
- e. Nominal account

(b) 0.5mark@=5

ACCOUNT TO BE DEBITED	ACCOUNT TO BE CREDITED
Motor vehicle account	Cash account
Insurance account	Bank account
Drawing account	Bank account
Van account	Bank account
Cash account	Sales account

### SECTION C (45 Marks)

7.

#### SALES DAY BOOK

Date	particular	folio	Invoice details	Invoice total
<b>1/11/2020</b>	<b>BAGAMWEZI</b>	<b>SL1</b>		
	10 pairs of shoes @ TZS 13,000		130,000	
	20 meters of cotton cloth @ TZS 10,000		200,000	
			<b>330,000</b>	
	Less:trade discount ( 10%×330,000)		(33,000)	<b>297,000</b>
<b>16/11/2020</b>	<b>KAKAKUONA LTD</b>	<b>SL2</b>		
	10 pieces of jeans @ TZS 5000		50,000	
	50 pieces of woollen pullover @ 1,500		75,000	
			<b>125,000</b>	
	Less: 10% trade discount(10%×125,000)		(12,500)	<b>112,500</b>
<b>28/11/2020</b>	<b>KARIAKOO TRADERS</b>	<b>SL3</b>		
	10 rolls of curtains @ TZS 15,000		150,000	
	15 blankets @ TZS 8000		120,000	
	10 bed sheets @ TZS 12,000		120,000	<b>390,000</b>
<b>30/11/2020</b>	Transfer to sales A/C cr	<b>GL</b>		<b>799,500</b>

**SALES LEDGER**

DR				BAGAMWEZI A/C				CR			
Date	Particular	Folio	Amount	Date	Particular	Folio	Amount				
1/11/2020	Sales day book		297,000								

DR				KAKAKUONA				CR			
Date	Particular	Folio	Amount	Date	Particular	Folio	Amount				
16/11/2020	Sales day book		112,500								

DR				KARIAKOO LTD				CR			
Date	Particular	Folio	Amount	Date	Particular	Folio	Amount				
28/11/2020	Sales day book		390,000								

**GENERAL LEDGER**

DR				SALES A/C				CR			
Date	Particular	Folio	amount	Date	particular	Folio	Amount				
				30/11/2020	Sundry debtors		799,500				

19iterms @0.8=15

**8. a) DR ADJUSTED CASH BOOK CR**

Balance b/d	274,00	Bank charge	3,200
Credit transfer	20,100	Standing order	<u>9,300</u>
		<b>Balance c/d</b>	<b>281,600</b>
	<u>294,100</u>		<u>294,100</u>
Balance b/d	281,600		

**b) BANK RECONCILIATIO STATEMENT AS AT 31<sup>st</sup> DECEMBER, 2018**

Start with balance as per adjusted cash book	281,600
Add: unrepresented cheque	<u>13,100</u>

**294,700**

Less : uncredited cheque

(41,000)

**Balance as per bank statement**

**253,700**

**11 items 1.4 @=15**

**9. 0.5 mark @=15**

KASSIM'S											
DR		THREE COLUMN CASH BOOK						DR			
DATE	DETAILS	F	CASH	BANK	DISC	DATE	DETAILS	F	CASH	BANK	DISC
1998						1998					
1-May	Balance	b/d	60,000	58,000		5-May	Transport		2280		120
3-May	J. baraka			3312	68	7-May	NBC finance			8000	
9-May	Sales			200	1000	11-May	wages			2080	132
13-May	P. Alimadi				2100	15-May	Rent			2400	
17-May	Sales			9000	1000	19-May	Telephone		489		
23-May	Mohamed		1290			21-May	water bill		311		
25-May	Bank	"c"	7500			25-May	Cash	"c"		7500	
						27-May	Salaries		2500		
						28-May	Manag. Salar			3750	
						30-May	stationary		6111		189
						30-May	Balance	c/d	57299	49682	
			68990	73412	1068				68990	73412	441
1-Jun	Balance	b/d	57299	49682							