

**CHRISTIAN SOCIAL SERVICES COMMISSION (CSSC)
NORTHERN ZONE JOINT EXAMINATIONS SYNDICATE (NZ-JES)**



FORM TWO PRE – NATIONAL EXAMINATION AUG 2025

062

**BOOK- KEEPING
MARKING SCHEME**

SECTION A

1.

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

1mark@=10marks

2.

COLUMN A	I	Ii	iii	Iv	v
COLUMN B	C	D	A	F	E

1mark@=05marks

SECTION B

3.

- i. Help lenders to estimate the entity ability to repay its loans
- ii. help investors assess the soundness of an entity
- iii. Used to measure the financial status of a business.
- iv. Used by government agencies, accountants or firms to perform audits related to taxes
- v. Used to evaluate a business's performance for the year of operation

2marks@ = 10 marks

4.
 - i. If the product is damaged or defective
 - ii. it doesn't fit or match the description
 - iii. Wrong Item Shipped to the customer.
 - iv. If the delivery of goods was too late.
 - v. If Wrong Item, product or size have accidentally ordered.

2 marks@ = 10 marks

5.

ADJUSTED CASH ACCOUNT							
DAT	DETAILS	FOL	AMOUN	DAT	DETAILS	FOL	AMOUNT
	Balance		25,370		Bank charges		240
	Dividend		850		Standing order		460
					Balance	c/d	25,490
			26,190				26,190

BANK RECONCILIATION STATEMENT AS AT 31/12/2019		
DESCRIPTION	TSHS	TSHS
Balance as per adjusted cash book		25,490
Add: Unpresented cheque		12,340
		37,830
Less: uncredited cheque		12,160
Balance as per bank statement		25,670

0.83 marks for @ = 10 Marks

6. CHIPOLOPOLO'S JOURNAL PROPER FOR JULY 2021

	DEBIT	CREDIT
Business buildings	350,000	
Furniture	100,000	
Motorcycle	150,000	
Computer	180,000	
Van	400,000	
Debtors	30,000	
Bank balance	90,000	
Cash balance	20,000	

Loan from inca		220,000
Account payable		84,000
Capital		1,016,000
	1,320,000	1,320,000

13 ticks @ 0.77 = 10 marks

SECTION C

7. KARIAKOO'S SHOPPING CENTRE

DR CASH ACC OUNT CR

DATE	DETAILS	F	AMOUNT	DATE	DETAILS	F	AMOUNT
1.4.2018	Capital'		200,000✓	2.4.2018	Rent		46,000✓
5.4.2018	Sales		38,000✓	9.4.2018	Kitambi		184,000✓
7.4.2018	Pendo		68,000✓	16.4.2018	Bank	'C'	20,000✓
15.4.2018	P.Mkota		192,000✓	30.4.2018	Wages		64,000✓
30.4.2018	Bank	'C'	40,000✓	30.4.2018	Balance	c/d	224,000✓
1.5.2018	Balance	b/d	538,000✓				538,000✓
			224,000✓				

DR BANK ACCOUNT CR

DATE	DETAILS	F	AMOUNT	DATE	DETAILS	F	AMOUNT
3.4.2018	Adolf		400,000✓	4.4.2018	Nyanza		172,000✓
11.4.2018	Sales	'C'	302,000✓	19.4.2018	Kapiga		100,000✓
16.4.2018	Cash		20,000✓	26.4.2018	Motor expenses	'C'	15,000✓
22.4.2018	Sales		24,400✓	30.4.2018	Cash		40,000✓
				30.4.2018	Balance	b/d	419,400✓
1.5.2018	Balance	b/d	746,400✓				746,400✓
			419,400✓				

(0.6 Marks @ 25 Total 15 Mark

8. INCOME STATEMENT FOR THE YEAR ENDING 31ST DECEMBER 2019

Sales	988,800	
Less: return inwards	<u>6,800</u>	
Net sales		982,000
<u>LESS: COST OF GOODS SOLD</u>		
Opening stock	58,600	
<u>Add: purchases</u> 406,750		
Add: carriage inwards 20,400		
427,150		
Less: return outwards <u>5,000</u>		
Net purchases	<u>422,150</u>	
Cost of goods available for sale (COGAS)	480,750	
Less: closing stock	<u>62,000</u>	<u>418,750</u>
Gross profit		563,250
Add: commission received		<u>3,200</u>
Total income		566,450
<u>LESS: EXPENSES</u>		
Insurance	6,000	
Salaries and wages	254,800	
Fuel and power expenses	47,300	
Carriage on sales	32,000	
General expenses	<u>30,000</u>	<u>370,100</u>
Net profit		<u>196,350</u>

22 ticks @ 0.682 = 15

9.

SUSPENSE ACCOUNT							
DAT	DETAILS	FOL	AMOUNT	DAT	DETAILS	FOL	AMOUN
	Return outward		122,040		Balance	b/d	476,000
	Debtor		300,000		Sales		30,000
	Debtor		88,000		Purchases		4,640
			510,640				510,640

GENERAL JOURNAL		
DESCRIPTION	DEBIT	DEBIT
Sales Account	30,000	
Suspense Account		30,000
Suspense Account	122,640	
Return outward Account		122,640
Suspense Account	300,000	
Debtors		300,000
Purchases Account	4,640	
Suspense Account		4,640
Suspense Account	44,000	
Debtors Account		44,000

0.83Marks @ = 15 Marks.