

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		

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	
	<u>1,320,000</u>	<u>1320,000</u>

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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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 31st 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 31st December, 2008. (5 marks)

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