THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF DEFENCE AND NATIONAL SERVICE

MILITARY SCHOOLS ASSOCIATION

FORM FOUR PRE NATIONAL EXAMINATION

062 **BOOK KEEPING**

TIME: 3:00 Hours **06th AUGUST 2026**

INSTRUCTIONS

1. This paper consist of Section A, B and C
2. Answer all questions in section A, B and C
3. No programmable calculator may be used
4. Communication devices and any unauthorized material are not allowed in the Examination room
5. Write your examination number on every page of your answer

SECTION A (15 MARKS)

Answer all questions from this section

1. For each of the item (i) – (x) choose the correct answer from given alternative and write the letter beside the term numbers in the answer sheet/booklet provided.
   (i) Which of the following books of prime entry is used to record a list of goods sold on credit?
   (a) The sales rectum day book
   (b) The purchases day book
   (c) The sales day book
   (d) The purchases return day book
   (e) Journal entries

(ii) What is the amount of stock reserve on closing stock of TZS 6,000/- department B if goods are Transferred from department A to department B act a price which include a profit of 25% on cost

(a) TZS 1200/=
(b) TZS 2200/=
(c) TZS 1500/=
(d) TZS 2000/=
(e) TZS 5000/=

(iii) Given balance of debtor TZS 15,000/= credit sales TZS 48,000/= and receipt from debtors TZS 45,000/= what will be the closing balance of debtors

(a) TZS 18,000/=
(b) TZS 10,000/=
(c) TZS 2000/=
(d) TZS 63,000/=
(e) TZS 80,000/=

(iv) In the debit side of trial – balance, we should expected to find Asset and liabilities

(a) Liabilities and capital
(b) Asset and losses
(c) Asset and profit
(d) Cash book account

(v) How would rent in advance be categorized in the statement of financial position

(a) Current liabilities
(b) Current asset
(c) Non –current asset
(d) Equity
(e) Capital

(vi) Capital and drawing account are found in which type of ledger

(a) Purchase ledger
(b) General ledger
(c) Sales ledger
(d) Private ledger
(e) Ledger book

(vii) The document used to deposit money into account is called

(a) Payment voucher
(b) Bank statement
(c) Invoice
(d) Pay in slip
(e) Receipt

(viii) Usually a good business from prepare income statement at the end of period its Trading period for the purpose of

(a) Determine profit and loss

(b) Determine capital invested
(c) Determine value of asset
(d) Determine the value of expenses incurred
(e) Determine total income collected

(ix) How can you describe the goods bought for resale but remain un sold to the end of the financial year
(a) Return in word
(b) Opening in word
(c) Surplus
(d) Closing stock
(e) Debtor

(x) You are boo-keeping, identify the correct statement from the following rows

	Assets TZS	Liabilities TZS	Capital TZS
(a)	9460	2680	6780
(b)	7390	1140	6250
(c)	6120	2490	4630
(d)	14500	4500	10000

ANSWERS

QUESTIONS	i.	ii.	iii.	iv.	v.	vi.	vii.	viii	ix.	x
ANSWERS										

2. For each of the item (i) – (v) match the description used in the boo-keeping in list A with their corresponding name in the list B by writing letter of correct response beside the item number in the answer sheet provided

S/N	LIST A	LIST B
(I)	Charges imposed on individual who do not obey the law of country	A. Revenue from public property
(ii)	Collection charged for services rendered by the government	B. License and fees
(iii)	Income from business organization that are wholly owned by the government or where government percentages	C. Taxes
(iv)	Amount borrowed from in divided, business or institutions within and outside the country	D. Fine and penalties
(v)	Income received for renting property of the	E. Interest received from investment
		F. Dividends from the parastatals
		G. Loans

	government	

ANSWERS

LIST A	(i)	(ii)	(iii)	(iv)	(v)
LIST B					

SECTION B (40 Marks)

Answer all question in this section

3. For each of the following Case, state which of the basic account concept is being violated
   (a) The proprietor of the business withdraw cash from a Business bank account for payment of his personal purchase _____________
   (b) Which preparing the statement of financial position of the business the management of business is not certain whether 5% percent of the account receivable will be collected or not yet the account receivable will is shown in full __________________________
   (c) Office furniture is recorded in the books of accounts at estimated selling price that its acquisition cost ____________________
   (d) The credit sales of the business are not recorded by Juakali fill the amount of cash received by the business ______________________
   (e) The sales made in previous year was added by sales of the current year to obtain the gross profit __________________________
4. (a) From the following Transaction show action to taken on recording the account in the double entry system.

S/N	TRANSACTION	ACCOUNT TO DEBITED	ACCOUNT TO BE CREDITED
(i)	Owner put a cash into business		
(ii)	Paid a creditor L. Kutimwa by cheque		
(iii)	Received cash for rent		
(iv)	Sales good by cash		
(v)	A debtor limbe paid us in cash		

   (b) Book of prime entry are real known as book of original entry or subsidiary books. As expert explain six types of Book of prime entry.
5. Draw up a profit and loss appropriation statement and the porter's current account for the year ending 31st December 005 from the following information

(i) Net profit 184,800

(ii) Interest to be charged on capital
   (a) Milembe TZS 3600
   (b) Madete TZS 2700
   (c) Minza TZS 2100

(iii) Salary to be credited
   (a) Madete TZS 22000
   (b) Minza TZS 28000

(iv) Interest to be charged on drawing
   (a) Milembe TZS 1200
   (b) Madete TZS 900
   (c) Minza Tzs 500

(v) Share of profit
   (a) Mchembe TZS 55%
   (b) Madete TZS 25%
   (c) Minza TZS 20%

(vi) Current accounts
   (a) Milembe TZS 18000 credit
   (b) Madete TZS 8000 credit
   (c) Minza TZS 6000 credit

(vii) Drawing
   (a) Milembe TZS 27000
   (b) Madete TZS 23000
   (c) Minza TZS 17000

6. Draw up a bank reconciliation statement, aster cash book up date, as curtaining the balance on the Bank statement from the following as at 31st March 2022
   - Cash at the Bank as per Bank column of cash book (DR) Tzs 27400/=
   - Banking made but not yet entered in the Bank statement Tzs 4100
   - Bank charge on Bank statement but not yet in cash Book Tzs 320
   - Un presented chaque (Mr Simba) Tzs 1310
   - Standing order to Mr Kiboko entered on the Bank statement but not in cash book Tzs 980
   - Credit Transfer from Machinga group entered on the Bank statement, but not yet in cash book Tzs 2010

SECTION C 45 Marks

Answer all question in this section

7. On 1st January 1981 Simba sport club had the following asset and liabilities

   (i) Cash at Bank 200

   (ii) Snack Bar stock 800

   (iii) Club house Building 12500

   During the year to 31st December 1981 the club received and payment from the following amount

RECEIPT (DR)		PAYMENT (CR)	
DETAILS	**TZSH**	**DETAILS**	**TZSH**
Subscription	3500	Rent and Rates	1500
Subscription	380	Extension to house	8,000
Snack bar income	6000	Snack bar purchases	3500
Visitors fees	650	Secretarial expenses	240
Loan from Bank	5500	Interest on loan	260
Competition fee	820	Snack bar expenses	600
		Game equipment	2000

Additional information

(i) The snack bar stock on 31.12.1981 was TZS 900

(ii) The game equipment should be depreciated by 20%

REQUIRED TO PREPARE:

A. Snack bar income statement for the year3 1st December 1981

B. Statement of income and expenditure for the year ended 31st December 1981

C. Statement financial position for the year ended 31st December

8. Prepare the statement of manufacturing cost and income statement for year ended 31st December 2022 using the following information

DETAILS	**TZS**
Ram material - stock on 1st January	195000
- Purchases	760000
- Stock on 31st December	205000
Finished goods – Stock on 1st January	255000
- Purchases	45000
- Stock on 31st December	285000
Working in progress – As at 1st January	80000
-As at 31st December	91000
Depreciation - Factory, plants and machinery	190000
- General office asset	60000
Light and heat - Sales warehouse and office	10000
Other information – Sales	2000000
Manufacturing wages-	426500
Repair of plants and machinery	67500
Carriage out word	33000
Factory power	62000

Selling and distribution expenses 211500

9. **VAG** Construction Ltd stated business on 1st January 2020. Their purchases an disposal of machine over the subsequent there years were as follows

Machines	**Date of purchases**	**Cost**
Machine A	1st January 2015	5000000
Machine B	1st April 2018	2500000
Machine C	1st January 207	700000

Machine B was sold on 1st January 2017 for TZS 900000

A provision for Depreciation on all machine at the end of the year is calculated at the rate of 15% per annum using straight line method based on each mouth of ownership.

Using the information provided, write up the following accounts as they would appear in the company's Book for the year ended 31st December 2015, 2016 and 2017.

(a) Machine account

(b) Provision for Depreciation on machinery A/C

(c) Machinery Disposal account

(d) Statement of financial position (extract)