G12 ECZ PRINCIPLES OF ACCOUNTS 2012 PAPER 1 SOLUTIONS

Grade 12 ECZ Principles of Accounts 2012 Paper 1 (7110/1)

Worked solutions — 40 multiple-choice questions

The full question paper appears first — worked answers follow.

EXAMINATIONS COUNCIL OF ZAMBIA

Joint Examination for the School Certificate
and General Certificate of Education Ordinary Level

PRINCIPLES OF ACCOUNTS 7110/1

PAPER 1 Multiple Choice

Thursday 15 NOVEMBER 2012

Additional materials:
Multiple Choice Answer Sheet

TIME: 1 hour 15 minutes

INSTRUCTIONS TO CANDIDATES

1. Write your name, centre number and candidate number on the Answer Sheet in the spaces provided unless this has already been done for you.
2. You are required to use a soft pencil (Type B or HB is recommended) and a soft clean eraser.
3. There are **forty (40)** questions in this paper. Answer **all** questions. For each question there are four possible answers, **A, B, C** and **D.** Choose the **one** you consider correct and record your choice in **soft pencil** on the separate Answer Sheet.

Read very carefully the instructions on the Answer Sheet.

INFORMATION FOR CANDIDATES

Each correct answer will score one mark. A mark will not be deducted for a wrong answer.
Non programmable calculators may be used.
Cell phones are not allowed in the examination room.

1 One of the most important function of accounting is to ...

A summarise financial information periodically in order to prepare profit and loss reports and balance sheet for the owners.

B summarise the debtors' and creditors' information periodically for the owners.

C prepare the balance sheet periodically for the owners.

D summarise the cash book records periodically for the owners.

2 The meaning of the Prudence Concept is that accounts should ...

A not change methods from year to year.

B provide for all probable losses and should not anticipate profits.

C only include items with a monetary value.

D provide for all accruals and prepayments.

3 Calculate the capital from the following items.

Assets: Buildings K20 000 000; Cash K100 000;

Liabilities: Creditors K3 000 000; Loan from Mufalo K4 000 000

A K21 100 000

B K13 100 000

C K32 400 000

D K26 100 000

4 Transactions of a similar nature should be recorded in the same way, in the same accounting period and in all future accounting periods. Which accounting principle is being applied?

A Going concern

B Materiality

C Prudence

D Consistency

5 The Balance Sheet is simply a statement of ...

A creditors, liabilities and debtors of a business at any given time.

B assets, liabilities and capital of a business at any given time.

C assets and liabilities of a business at any given time.

D liabilities and capital of a business at any given time.

6 Which transaction is entered in the General Journal?

A Machinery bought on credit

B Cash paid to supplier

C Stock bought on credit

D Cash received from customers

7 Mande owns a toyshop. He sells a toy to Chipo who pays cash. How will Mande record this transaction?

A Debit cash and credit sales
B Debit cash and credit Chipo
C Debit sales and credit cash
D Debit Chipo and credit sales

8 Kangwa, a trader withdrew K250 000 from the business bank account for office use. How is this recorded in Kangwa's Books?

	Account to be debited	Account to be credited
A	Bank	Cash
B	Bank	Drawings
C	Drawings	Bank
D	Cash	Bank

9 J B Phiri extracted a Trial Balance which failed to balance, the debit side being greater by K1 750 000. A balance sheet was drawn before the suspense account was cleared. How was the suspense account balance treated? It was recorded under •••

A fixed assets.
B current assets.
C long term liabilities.
D current liabilities.

10 A business keeps a three column cash book. Where is the total of the discount column on the credit side posted?

A To the debit side of discount allowed account.
B To the debit side of discount received account.
C To the credit side of discount allowed account.
D To the credit side of discount received account.

11 Why does a business prepare a Trial Balance?

A To calculate the profit and loss.
B To show the financial position.
C To check the arithmetical accuracy of the ledger.
D To check the cash and bank balances.

12 The books of prime entry may also be called •••

A Ledger Book.
B Subsidiary Books.
C Cash Books.
D Bank Books.

13 Which of the following affects Trial Balance agreement?

A Wages account added up incorrectly, being totalled K10 000 more.

B Purchases K440 000 from Monde entered in both accounts as K404 000.

C Sales K105 000 to J Kaputula entered in M Kaputula's account.

D Cheque payment of K134 000 for motor expenses entered as K431 000 in both accounts.

14 M Mulonga sold goods to W Jatila on credit for K860 000 but sent an invoice to Jatila for K680 000. Which document did Mulonga send to Jatila to correct the mistake?

A Statement of Account

B Advice Note

C Credit Note

D Debit Note

15 When the final accounts are prepared, the Bad Debts Account is closed by a transfer to the ...

A Balance Sheet.

B Profit and Loss Account.

C Trading Accounts.

D Provision for doubtful debts.

16 Find the cost of goods sold given that:

Sales	K8 200 000
Opening stock	K1 300 000
Closing stock	K 900 000
Purchases	K6 400 000
Carriage inwards	K 200 000

A K6 800 000

B K6 200 000

C K7 000 000

D K7 900 000

17 A machine was purchased for K5 500 000. Its life time is estimated to be 5 years after which it will have a scrap value of K500 000. The annual depreciation under straight line method will be ...

A K1 100 000.

B K1 000 000.

C K1 200 000.

D K1 300 000.

18 An electricity accrual of K450 000 is treated as a prepayment when preparing a trader's profit and loss account. What effect does this have on the trader's net profit? It is ...

A overstated by K900 000.
B understated by K900 000.
C overstated by K450 000.
D understated by K450 000.

19 A provision for doubtful debts is created ...

A when debtors become bankrupt.
B when debtors cease to be in business.
C to provide for possible bad debts.
D to write off bad debts.

20 Which of these errors would be disclosed by the trial balance?

A Cheque of K95 000 from C Bwalya entered in C Bwalya's account as K59 000.
B Selling expenses had been debited to Advertising Account.
C Credit sales of K300 000 entered in both accounts effected as K30 000.
D A purchase of K250 000 was omitted entirely from the books.

21 A cheque paid by someone but not yet passed through the banking system is ...

A a Standing order
B a Dishonoured cheque.
C a Credit transfer.
D an Unpresented cheque.

22 Subscriptions prepaid in the previous year will in the income and expenditure account be ...

A added to new subscriptions.
B subtracted from the new subscriptions.
C included in the expenditure.
D left out.

23 If it is required to maintain fixed capitals, then the partner's share of profit must be ...

A debited to capital accounts.
B credited to capital accounts.
C debited to partner's current accounts.
D credited to partner's current accounts.

24 The issued capital of a company is ...

A always the same as the authorized capital.
B the same as preference share capital.
C equal to the reserves of the company.
D the same as called-up capital.

25 The recommended method of preparing the departmental account is to ...

A allocate expenses in proportion to sales.

B charge against each department its controllable costs.

C allocate expenses in proportion to purchases.

D charge against each department its uncontrollable costs.

26 An article which costs K500 000 was sold at a profit of 5 per cent. The selling price of this article was?

A K475 000

B K525 000

C K500 000

D K425 000

27 A company makes a provision for bad debts of 5 per cent on debtors. On 1st January 2010, the balance standing in the provision for bad and doubtful debts is K67 200. On 31st December 2010, debtors amounted to K1 500 000. The provision for bad debts at 31st December 2010 was ...

A increased by K6 200.

B increased by K7 800.

C reduced by K7 800.

D increased by K6 400.

28 When preparing control accounts, where is the total of discounts received entered?

A On the credit side in Purchases Ledger Control account.

B On the debit side in the Purchases Ledger Control account.

C On the credit side in the Sales Ledger Control account.

D On the debit side in the Sales Ledger Control account.

29 Receipts and payments account show ...

A the actual cash receipts and payments made during the period.

B what the receipts and payment should have been during the period.

C the accumulated fund.

D the profit and loss for the period.

30 Single entry records are kept by ...

A all traders.

B traders who do not keep double entry records.

C Partnerships.

D Companies.

31 A manufacturing business extracts the following information from its books.

Direct materials	K28 000 000
Direct labour	K22 000 000
Indirect expenses	K8 000 000

What is the amount of prime cost?

A K50 000 000

B K36 000 000

C K42 000 000

D K58 000 000

32 The business Cash Book, bank column had a debit balance of K1 973 000 on 31st October 2010. On comparison with the bank statement, it revealed that;

(i) Issued cheques K942 000 had not been presented at the bank.

(ii) Banked cheques K1 519 000 had not been cleared by the bank.

(iii) The bank had received a credit transfer from a foreign debtor K500 000.

What was the Bank Statement balance?

A K3 415 000 credit balance.

B K3 415 000 debit balance.

C K1 896 000 credit balance.

D K1 896 000 debit balance.

33 Nyamele received a cheque from a debtor which was later returned marked "RD" for lack of funds. How was this recorded in the control account?

A It was credited in the Sales Ledger Control account.

B It was debited in the Sales Ledger Control account.

C It was credited in the Purchases Ledger Control account.

D It was debited in their Purchases Ledger Control account.

34 At the beginning of the year, B Chalwe had K10 000 000 capital. During the year she got goods and cash from the business for personal use all valued at K4 550 000 and put into the business K2 000 000 from her external resources. At the end of the year her closing capital was K14 000 000. What was her profit or loss for the year?

A K8 050 000 profit.

B K 6 550 000 profit.

C K8 050 000 loss.

D K650 000 loss.

35 Banda, Musonda and Mooba are in partnership business sharing profits and losses in the ratio of 1:2:3. The net profit for the year ended 2009 was K7 200 000. Musonda received a salary of K600 000 per year. How much money would each partner receive?

- **A** Banda K1 200 000; Musonda K2 400 000; Mooba K3 600 000
- **B** Banda K1 100 000; Musonda K2 200 000; Mooba K3 000 000
- **C** Banda K1 200 000; Musonda K3 000 000; Mooba K3 600 00
- **D** Banda K1 100 000; Musonda K2 800 000; Mooba K3 300 000

36 Which of the following is capital income?

- **A** Cash received from the sale of office equipment.
- **B** Cheque received from the sale of stock.
- **C** Discounts received from trade creditors.
- **D** Rent received from tenants.

37 A manufacturing account includes the following:

Raw materials	**K**
Opening stock	300 000
Purchases	9 100 000
Closing stock	500 000

What is the cost of raw materials?

- **A** K8 300 000
- **B** K8 900 000
- **C** K9 100 000
- **D** K9 300 000

38 What is the purpose of a Partnership Appropriation Account?

- **A** To calculate partners' salaries.
- **B** To record partners' drawings.
- **C** To show the distribution of profit between partners.
- **D** To show the movement on partners' capital accounts.

39 What is a limited company's Authorised Capital?

- **A** Called up share capital.
- **B** Capital the company is allowed to raise.
- **C** Issued capital plus loan capital.
- **D** Paid up share capital.

40 What do the letters VAT stand for?

- **A** Vehicle Added Tax.
- **B** Value Added Taxi
- **C** Value Added Tax
- **D** Value Added Time

Question 1. One of the most important functions of accounting is to ...

Accounting exists primarily to summarise financial data into meaningful periodic reports — the Profit and Loss Account and the Balance Sheet — so that owners and other stakeholders can make informed decisions.

Answer: A — summarise financial information periodically in order to prepare profit and loss reports and balance sheet for the owners.

Question 2. The Prudence Concept means that accounts should ...

Prudence (Conservatism): provide for all foreseeable losses as soon as they are known, but do NOT anticipate profits until they are realised. When in doubt, understate rather than overstate assets and profits.

Answer: B — provide for all probable losses and should not anticipate profits.

Question 3. Calculate the capital from: Assets: Buildings K20 000 000; Cash K100 000. Liabilities: Creditors K3 000 000; Loan from Mufalo K4 000 000.

Capital = Total Assets - Total Liabilities.

Total Assets = K20 000 000 + K100 000 = K20 100 000.

Total Liabilities = K3 000 000 + K4 000 000 = K7 000 000.

Capital = K20 100 000 - K7 000 000 = K13 100 000.

Answer: B — K13 100 000.

Question 4. Transactions of a similar nature are recorded in the same way in the same and in all future accounting periods. Which accounting principle is being applied?

Recording transactions consistently, using the same methods from period to period so that results are comparable over time, is the Consistency principle.

Answer: D — Consistency.

Question 5. The Balance Sheet is a statement of ...

The Balance Sheet (Statement of Financial Position) shows a business's assets, liabilities and owner's capital at a specific point in time — a snapshot of what the business owns, what it owes, and what remains for the owner.

Answer: B — assets, liabilities and capital of a business at any given time.

Question 6. Which transaction is recorded in the General Journal?

The General Journal (Journal Proper) records transactions that do not belong in any of the special day books (cash book, purchases day book, sales day book, etc.). Machinery bought on credit is a capital asset purchase — it goes in the General Journal.

Answer: A — Machinery bought on credit.

Question 7. Mande owns a toyshop and sells a toy to Chipo who pays cash. How will Mande record this transaction?

A cash sale: cash comes in (Debit Cash/Bank) and sales revenue is earned (Credit Sales). Chipo's personal account is not used because payment was immediate.

Answer: B — Debit cash and credit sales.

Question 8. Kangwa, a trader, withdrew K250 000 from the business bank account for office use. How is this recorded?

Taking cash from the bank for the office: cash goes up (Debit Cash), bank balance goes down (Credit Bank). This is an internal transfer — cash is now in the office till.

Answer: D — Debit cash, Credit bank.

Question 9. B Phiri's Trial Balance failed to balance — the debit side was greater by K75 000. A Suspense Account was opened to balance it. How was the Suspense Account balance treated in the Balance Sheet?

Debit side greater than credit side by K75 000 means the TB needs a CREDIT of K75 000 in the Suspense Account to balance it. A credit balance on the Suspense Account is a temporary liability and is shown under Current Liabilities in the Balance Sheet.

Answer: D — current liabilities.

Question 10. A business keeps a three-column cash book. Where is the total of the discount column on the credit side posted?

The credit side of the cash book = payments. The discount column on the credit (payments) side = Discounts Received (discounts we received from creditors when we paid them). The column total is posted to the CREDIT of the Discount Received Account in the general ledger (it is income).

Answer: D — to the credit side of discount received account.

Question 11. Why does a business prepare a Trial Balance?

The Trial Balance checks whether every debit has a corresponding credit of equal amount — it verifies the arithmetical accuracy of the double-entry bookkeeping in the ledger. It does NOT show profit or financial position.

Answer: C — to check the arithmetical accuracy of the ledger.

Question 12. Books of prime entry may also be called ...

Books of prime entry (the cash book, purchases day book, sales day book, returns day books, journal proper) are also called Subsidiary Books because they are supplementary to the principal book — the ledger.

Answer: B — Subsidiary Books.

Question 13. Which of the following affects Trial Balance agreement?

A wages account totalled incorrectly (by K10 000 more) is a ONE-SIDED error — only the wages account balance is wrong, making the debit total K10 000 too high, so the Trial Balance fails to agree.

The other options involve the same error on both sides (B, D) or posting to the wrong account of the same class (C), none of which disturb the TB totals.

Answer: A — wages account added up incorrectly, being totalled K10 000 more.

Question 14. M Mulonga sold goods on credit for K860 000 but sent an invoice to W Jatila for only K680 000 (undercharge). Which document did Mulonga send to Jatila to correct the mistake?

Mulonga undercharged by K180 000. To notify the buyer that more is owed, the seller sends a Debit Note to the customer, requesting the additional amount.

Answer: D — Debit Note.

Question 15. When the final accounts are prepared, the Bad Debts Account is closed by a transfer to the ...

Bad debts are a revenue expense — actual debts written off as uncollectible. At year-end the Bad Debts Account is closed by transferring its balance to the DEBIT of the Profit and Loss Account, reducing net profit.

Answer: B — Profit and Loss Account.

Question 16. Find the cost of goods sold: Sales K8 200 000; Opening stock K1 300 000; Closing stock K900 000; Purchases K6 400 000; Carriage inwards K200 000.

COGS = Opening stock + Purchases + Carriage inwards - Closing stock

= K1 300 000 + K6 400 000 + K200 000 - K900 000 = K7 000 000.

Answer: C — K7 000 000.

Question 17. A machine was purchased for K5 500 000. Its life is estimated to be 5 years, after which it will have a scrap value of K500 000. Annual depreciation (straight-line method):

Annual depreciation = (Cost - Scrap value) / Useful life

= (K5 500 000 - K500 000) / 5 = K5 000 000 / 5 = K1 000 000.

Answer: B — K1 000 000.

Question 18. An electricity accrual of K450 000 is mistakenly treated as a PREPAYMENT when preparing a trader's P&L.; Effect on net profit?

Correct treatment: add K450 000 to expenses (reduces profit by K450 000).

Wrong treatment: deduct K450 000 from expenses as a prepayment (increases profit by K450 000).

Net error = K450 000 + K450 000 = K900 000 overstatement of profit.

Answer: A — overstated by K900 000.

Question 19. A provision for doubtful debts is created ...

The provision for bad and doubtful debts is set up to anticipate and provide for debts that may not be collected in the future — not to write off specific debts, but to recognise the risk of non-collection in the current period.

Answer: C — to provide for possible bad debts.

Question 20. Which of these errors would be disclosed by the Trial Balance?

Option A: a cheque of K95 000 from C Bwaly was entered in C Bwaly's account as K59 000. The bank/cash debit = K95 000 but the credit to C Bwaly = K59 000 — different amounts on each side. This unequal double entry makes the TB fail to balance, so it IS disclosed.

The other options involve equal errors on both sides (transposition in both accounts, complete omissions) which do not disturb TB totals.

Answer: A — cheque of K95 000 from C Bwaly entered in C Bwaly's account as K59 000.

Question 21. Which type of cheque has NOT yet passed through the banking system?

An unpresented cheque is one that has been written and recorded in the Cash Book, but has not yet been presented to the bank for payment — so it has not passed through the banking system. It appears as a reconciling item in the Bank Reconciliation Statement.

Answer: D — Unpresented cheque.

Question 22. Subscriptions prepaid in the previous year will, in this year's Income and Expenditure Account, be ...

Subscriptions received in advance last year (prepaid) belong to the CURRENT year. They are now due as income and must be ADDED to this year's subscription receipts when calculating income for the I&E; Account.

Answer: A — added to new subscriptions.

Question 23. If a partnership maintains FIXED capital accounts, partners' shares of profit must be ...

When capital accounts are fixed (i.e. capital balances do not change with profit shares, drawings, etc.), all profit shares, interest on capital, salaries, and drawings are recorded in separate Current Accounts. Profit shares are CREDITED to the partners' Current Accounts.

Answer: D — credited to partner's current accounts.

Question 24. The issued capital of a company is ...

Issued capital is the nominal/face value of all shares that have actually been issued to shareholders. When shares are fully paid up (as is typical), the issued capital equals the paid-up share capital.

Answer: D — paid up share capital.

Question 25. The recommended method of preparing the departmental account is to ...

The standard approach for departmental accounts is to apportion common/indirect expenses to departments using a fair and relevant basis — allocating in proportion to sales is the most widely used method in ECZ-level departmental accounting.

Answer: A — allocate expenses in proportion to sales.

Question 26. An article costing K500 000 is sold at a profit of 5 per cent. What is the selling price?

5% profit on cost (mark-up): Selling price = K500 000 x 1.05 = K525 000.

Answer: B — K525 000.

Question 27. A company uses a 5% provision for bad debts on debtors. On 1 January 2010, the existing provision was K67 200. On 31 December 2010, debtors amounted to K1 500 000. How did the provision change?

New provision required = 5% x K1 500 000 = K75 000.

Change = K75 000 - K67 200 = K7 800 increase.

The provision must be topped up by K7 800 (extra charge to P&L;).

Answer: B — increased by K7 800.

Question 28. When preparing control accounts, where is the total of discounts received entered?

Discounts received (from creditors when we pay them) reduce the amounts owed to suppliers. In the Purchases Ledger Control Account, they appear on the DEBIT side (reducing the credit balance of creditors).

Answer: B — on the debit side in the Purchases Ledger Control account.

Question 29. Receipts and payments accounts show ...

The Receipts and Payments Account is a summary of the actual cash receipts and payments of an organisation during the period. It is cash-based — it records what was actually received and paid, regardless of the period to which it relates.

Answer: A — the actual cash receipts and payments made during the period.

Question 30. Single entry records are kept by ...

Single entry (incomplete records) is used by businesses that do NOT maintain a full double-entry bookkeeping system. Typically small traders or those who only keep a cash book without complete ledger accounts.

Answer: B — traders who do not keep double entry records.

Question 31. Manufacturing account: Direct materials K28 000 000; Direct labour K22 000 000; Indirect expenses K8 000 000. What is the amount of prime cost?

Prime cost = Direct materials + Direct labour (direct expenses only; indirect/factory overheads are NOT included).

Prime cost = K28 000 000 + K22 000 000 = K50 000 000.

Answer: A — K50 000 000.

Question 32. The business Cash Book bank column showed a debit balance of K1 973 000 on 31 October 2010. Comparison with the bank statement revealed: (i) issued cheques K942 000 not yet presented; (ii) banked cheques K1 519 000 not yet cleared; (iii) bank received a credit transfer from a foreign debtor K500 000. What was the Bank Statement balance?

Start from Cash Book balance and adjust to get Bank Statement balance:

Cash Book (Dr) = K1 973 000.

Add credit transfer not yet in Cash Book: +K500 000 → adjusted CB = K2 473 000.

Unpresented cheques (in CB but not Bank Statement → Bank is higher): +K942 000.

Uncleaned lodgements (in CB but not Bank Statement → Bank is lower): -K1 519 000.

Bank Statement = K2 473 000 + K942 000 - K1 519 000 = K1 896 000 (credit/favorable balance).

Answer: C — K1 896 000 credit balance.

Question 33. Nyamele received a cheque from a debtor which was later returned marked 'RD' (refer to drawer — bounced). How was this recorded in the control account?

A bounced cheque means the debt was NOT settled. The debtor's balance must be reinstated. In the Sales Ledger Control Account, reinstating a debt = DEBIT (increases debtors back up).

Answer: B — it was debited in the Sales Ledger Control account.

Question 34. B Chalwe: opening capital K10 000 000; drawings (goods and cash for personal use) K4 550 000; additional capital introduced K2 000 000; closing capital K14 000 000. What was her profit or loss for the year?

Closing capital = Opening capital + Net profit - Drawings + Additional capital.

K14 000 000 = K10 000 000 + P - K4 550 000 + K2 000 000.

K14 000 000 = K7 450 000 + P => P = K6 550 000 (profit).

Answer: B — K6 550 000 profit.

Question 35. Banda, Musonda and Mooba share profits in ratio 1:2:3. Net profit = K7 200 000. Musonda receives a salary of K600 000 per year. How much does each partner receive?

Step 1: Deduct Musonda's salary: K7 200 000 - K600 000 = K6 600 000 remaining for sharing.

Total ratio parts = 1+2+3 = 6.

Banda (1/6): K6 600 000 / 6 = K1 100 000.

Musonda (2/6 + salary): K2 200 000 + K600 000 = K2 800 000.

Mooba (3/6): K3 300 000.

Check: K1 100 000 + K2 800 000 + K3 300 000 = K7 200 000. ✓

Answer: D — Banda K1 100 000; Musonda K2 800 000; Mooba K3 300 000.

Question 36. Which of the following is capital income?

Capital income (capital receipts) arises from the sale of fixed/non-current assets, not from regular trading activities. Cash received from the sale of office equipment is a capital receipt.

Stock sales, discounts from creditors, and rent received are all revenue income items.

Answer: A — cash received from the sale of office equipment.

Question 37. Manufacturing account — raw materials: Opening stock K300 000; Purchases K9 100 000; Closing stock K500 000. What is the cost of raw materials consumed?

Cost of raw materials = Opening stock + Purchases - Closing stock

= K300 000 + K9 100 000 - K500 000 = K8 900 000.

Answer: B — K8 900 000.

Question 38. What is the purpose of a Partnership Appropriation Account?

The Appropriation Account (Profit and Loss Appropriation Account) comes after the main P&L; and shows how the net profit is DISTRIBUTED among the partners — after deducting salaries, interest on capital, and adding back interest on drawings.

Answer: C — to show the distribution of profit between partners.

Question 39. What is a limited company's Authorised Capital?

Authorised (nominal) capital is the maximum amount of share capital that a company is legally permitted to issue, as stated in its Memorandum of Association. The company may issue less, but cannot exceed this amount without changing its constitution.

Answer: B — capital the company is allowed to raise.

Question 40. What do the letters VAT stand for?

VAT is a consumption tax levied at each stage of production/distribution on the value added at that stage. It stands for Value Added Tax.

Answer: C — Value Added Tax.

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