Incomplete records

J11/12/ (11/13 same)

Alcazar has a clothing business and sells for cash and on credit.A summary of his cash book for the year ended 31 March 2011 shows the following:

Deposits for the year (cash and credit amou Payments for the year (to suppliers, expens	ses and drawings)	\$ 15 270 13 950
You are given the following additional informati	on:	
Cash sales for the year deposited at the bar	nk	2 680
Trade receivables Inventory An analysis of Alcazar's payments shows: Purchases from suppliers Carriage inwards Rent Electricity Insurance Wages paid to staff Drawings	1 April 2010 \$ 3 140 1 780	31 March 2011 \$ 4 080 1 920 \$ 9 560 280 600 360 580 1 370 1 200 13 950
REQUIRED		<u>13 330</u>
7/50,	e year. Show your workings	
		[4]

Incomplete records Page 1 of 61

(b) Prepare Alcazar's income statement (showing the trading account) for the year ended 31 March 2011.

Alcazar
Income Statement for the year ended 31 March 2011

	\$	\$
		7
_	1097	
250.		
<i>D</i> ,		

(c)(i)	Calculate Alcazar's percentage of gross profit to sales for the year. Show your workings and give your answer to two decimal places.	
		[3]

Incomplete records Page 2 of 61

(ii)	Calculate Alcazar's percentage of net profit to sales for the year. Show your workings and give your answer to two decimal places.
	[3]
(d)	Alcazar did not bank additional cash sales of \$2500 which were, therefore, not included in his income
	statement.
(i)	Recalculate the new percentage of gross profit to sales. Show your workings and give the calculation to two decimal places.
	[3]
(ii)	State whether including these cash sales has increased or decreased the percentage of gross profit
	to sales.
	[Total: 26]

J11/21

2 Paul Muyambo is a trader. His financial year ends on 31 January.

Paul Muyambo does not maintain a full set of accounting records, but was able to provide the following information at 31 January 2011.

Assets and liabilities at 31 January 2011:

50	\$
Machinery at book value	32 500
Inventory	12 648
Trade payables	9 485
Other payables	315
Trade receivables	11 320
Other receivables	261
Motor vehicle at valuation	10 300
Bank overdraft	11 146

The following adjustments are required on 31 January 2011:

- 1 The machinery should be depreciated by 25% on book value.
- 2 The motor vehicle should be revalued at \$9100.
- 3 A provision for doubtful debts of 2½% of the trade receivables should be created.

REQUIRED

(a) Draw up a statement of affairs for Paul Muyambo at 31 January 2011 showing the total capital at that date.

Incomplete records Page **3** of **61**

Paul Muyambo Statement of Affairs at 31 January 2011

Statement of Affairs at 31 J	anuary 2011	
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[13]

Incomplete records Page **4** of **61**

On 1 February 2010 Paul Muyambo's capital was \$42 500.

During the year ended 31 January 2011 Paul Muyambo made the following transactions:

- 1 Introduced an additional \$3 000 as capital.
- 2 Withdrew cash from bank, \$5 575, for personal use.
- 3 Took goods costing \$1 700 for personal use.

R	F(วเ	Ш	R	D
\mathbf{r}	Eι	Ju	ווע	П	ப

(b)	Using the capital you calculated in (a) and the information above, calculate Paul Muyambo's profit or loss for the year ended 31 January 2011.
	Your answer may be in the form of a calculation or a ledger account.
	<i></i>
	70
	[7]
	[Total: 20]
	NSO

Incomplete records Page 5 of 61

J11/22

5 Osama Mousa is an advertising consultant. He does not maintain a full set of accounting records. His financial year ends on 31 March.

The following items appeared in a statement of affairs prepared on 31 March 2010.

	\$
Equipment at cost	16 000
Motor vehicle at cost	10 000
Trade payables	1 250
Trade receivables	5 200
Bank overdraft	3 800
Loan from Hi-Finance (repayable by 2015)	5 000
Other payables	150
Other receivables	1 000
Capital	22 000

During the year ended 31 March 2011 Osama Mousa inherited \$5 000. He used this to repay \$3 750 of the loan and to purchase additional equipment costing \$1 000. The balance of the money was paid into the business bank account.

Osama Mousa's drawings during the year ended 31 March 2011 amounted to \$8 000.

On 31 March 2011 Osama Mousa compared his assets and liabilities with those at 1 March 2010 and found that:

W 1
500
1750
2400
400
100

At 31 March 2011 the equipment and the motor vehicle should be depreciated by 25% of the cost of assets held on that date.

REQUIRED

(a) On the following page, prepare a statement of affairs for Osama Mousa at 31 March 2011 showing the total capital at that date.

Incomplete records Page 6 of 61

Osama Mousa Statement of Affairs at 31 March 2011

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[14]

Incomplete records Page **7** of **61**

	you calculated in (a) and the information provider ended 31 March 2011.	ded, calculate Osar	ma Mousa's pro
Your answer may	be in the form of a calculation or a ledger acco	ount.	
			•••••
			[6]
			[Total: 20]
		\vec{a}	[Total: 20]
12/22			
•	er. His financial year ends on 30 September.	39e17	
All his sales are made	on cradit torms	94	
All fils sales are made	on credit terms.		
The selling price is calo	culated by marking up the cost price by 25%.		
01			
Tariq Osman provided	the following information.		
	-6	\$	
1 October 2011	Trade receivables	4 950	
During the year endec	30 September 2012:		
	Cheques received from credit customers	56 360	
	Discount allowed to credit customers	1 640	
	Bad debts written off	1 260	
30 September 2012	Trade receivables	6 290	
	Trade payables	6 150	
	Inventory	5 800	
	Bank overdraft Petty cash	1 240 100	
REQUIRED	retty casii	100	
	it sales for the year ended 30 September 2012.	Your answer may	he in the form
	or an arithmetic calculation.	rour answer may	be in the form
or a reager account	. or an architecte calculation.		

Incomplete records Page **8** of **61**

(b)	Using your answer to (a) and the information above, calculate the gross profit for the year ended 30 September 2012. Show your workings.
	[2]
(c)	Using your answers to (a) and (b), calculate the cost of sales. Show your workings.
	[2]
(d)	Assuming that Tariq Osman's average inventory is \$6 000, calculate the rate of inventory turnover. The calculation should be correct to two decimal places. Show your workings.
	NA PARAMETER AND
	[2]
(e)	Suggest two ways in which the rate of inventory turnover could be improved.
	1
	2
	[4]
(f)	Calculate the current ratio. The calculation should be correct to two decimal places. Show your workings.
	[3]

Incomplete records Page **9** of **61**

(g)	Calculate the quick ratio (acid test ratio). The calculation should be correct to two decimal places. Show your workings.
	[3]
/ _\	
(n)	Explain why the quick ratio (acid test ratio) is more reliable than the current ratio as an indicator of liquidity.
	[2]
(i)	Suggest one way in which Tariq Osman could improve his quick ratio (acid test ratio).
	[2]
	[Total: 26

N12/23

Nadia Dhari is a trader. Her financial year ends on 30 June. She does not maintain many accounting records but was able to provide the following information at 30 June 2012.

$\lambda \Delta$	\$
Fixtures and fittings at book value (cost \$7 000)	5 600
Motor vehicle at book value (cost \$12 000)	6 600
Bank	4 120 debit
Trade payables	3 100
Trade receivables	3 500
Inventory	2 800
Other receivables	220
Other payables	350
Loan repayable 31 December 2020	3 000

The following adjustments are required on 30 June 2012.

- 1 A bad debt, \$70, should be written off.
- 2 The fixtures and fittings should be depreciated at 20% per annum using the reducing (diminishing) balance method.
- 3 The motor vehicle should be depreciated at 15% per annum on cost.

REQUIRED

(a) Draw up a statement of affairs for Nadia Dhari at 30 June 2012.

The statement of affairs should show the different types of assets and liabilities and the total capital at that date.

Incomplete records Page **10** of **61**

Nadia Dhari Statement of Affairs at 30 June 2012

Statement of Arians at 30 Jul		
	\$	\$
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	000	
	C/Q/	
QY		

[13]

On 1 July 2011 Nadia Dhari's capital was \$8 200. On 1 December 2011 she introduced a further \$5 000 as capital which was paid into the business bank account.

During the year ended 30 June 2012 Nadia Dhari made the following drawings:

Cash 2 800 Goods 350

REQUIRED

(b) Using the capital you calculated in (a) and the information above, calculate Nadia Dhari's profit of loss for the year ended 30 June 2012. Your answer may be in the form of either an arithmetic calculation or a capital account.	r
	•••
	7]

Incomplete records Page 11 of 61

All Nadia Dhari's sales and purchases are made on credit terms. She allows her credit customers a period of 30 days in which to pay their accounts.

The credit sales for the year ended 30 June 2012 amounted to \$28 900.

RE	QUIRED
(c)	Calculate the collection period for trade receivables. Your answer should be rounded up to the next whole day. Show your workings.
	[2]
(d)	State whether Nadia Dhari will be satisfied with the ratio you calculated in (c) .
(e)	Explain how Nadia Dhari's payment period for trade payables may be affected by the collection period for trade receivables.
	[2]
	[Total: 25]

J13/11

Sukesh does not keep proper accounting records. He provided the following information about his assets and liabilities at 31 December 2011.

60	\$
Vehicle at cost	16 000
Fixtures and fittings at cost	4 000
Inventory	9 200
Trade receivables	6 500
Other receivables (prepaid insurance)	200
Trade payables	9 100
Bank overdraft	420
Bank loan	10 000

The bank loan was to be repaid in 10 equal instalments on 30 June of each year starting on 30 June 2012.

[6]

(a) Prepare Sukesh's statement of affairs at 31 December 2011.

Incomplete records Page 12 of 61

Sukesh Statement of Affairs at 31 December 2011

Statement of Analis at 51 De	CCITIBET ZOII	
	\$	\$
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Sukesh's receipts and payments for the year ended 31 December 2012 were as follows:

Keceipts	\$
Cash from credit customers	54 300
Cash sales	6 200
Payments	
Cash purchases	900
Cash paid to credit suppliers	35 400
Loan repayment	1 000
Interest paid	450
Rent	6 000
Drawings	12 000
Insurance	800
Other running costs	2 500

Total credit sales for the year were \$52 200.

Sales invoices unpaid at 31 December 2012 were \$4 100.

Sukesh knew some bad debts had to be written off.

(b) Calculate the bad debts written off for the year ended 31 December 2012.

Incomplete records Page 13 of 61

Purchase invoices for the year amounted to \$36 000.

Sukesh knew that in some cases he had taken a cash discount. Invoices from suppliers which were unpaid at 31 December 2012 were \$9 300.

(c)	Calculate discount received for the year ended 31 December 2012.
	[3]

Additional information

- 1 Inventory at 31 December 2012 was valued at \$8 800.
- 2 Sukesh decided that his non-current assets had maintained their value during the year.
- 3 Prepaid insurance at 31 December 2012 was \$250.
- (d) Prepare Sukesh's income statement for the year ended 31 December 2012.

Sukesh
Income Statement for the year ended 31 December 2012

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703	
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50.	

[14]

Incomplete records Page 14 of 61

	(e) Explain why Sukesh should be providing for depreciation on his non-current assets.	
	[71
(f)) Name four interested parties, who might want to see Sukesh's financial statements.	-,
	1	
	2	
	3	
	4	[4]
(g)	g) Calculate, to two decimal places, Sukesh's rate of inventory turnover for the year ended	
	31 December 2012. Show your workings.	
		[3]
(h)	n) Duarte runs a similar business which has a rate of inventory turnover of 7.83 times. (i) State which business has the better rate of inventory turnover.	
	(ii)Suggest one reason for the difference.	
	10	
	[3]	: 381
	Trottal	. 50]

Incomplete records Page **15** of **61**

J13/22

4 William Masanga started a business on 1 May 2012. He did not maintain a full set of accounting records. All goods were bought and sold on credit terms. All monies received were paid into the bank and all payments were made by cheque.

On 30 April 2013 he provided the following inform	
On 1 May 2012	Ş
On 1 May 2012	80 000
Capital introduced	80 000
Non-current assets purchased	55 000
During the year to 30 April 2013	24.420
Payments to credit suppliers	34 420
Discounts received from credit suppliers	880
Returns to credit suppliers	1 250
Credit sales	55 490
Bad debts	210
Credit purchases	?
Receipts from credit customers	?
Expenses paid	X 6.
On 30 April 2013	? ? 27 940 2 950
Balance at bank	27 940
Amount owed to credit suppliers	
Amount owed by credit customers	4 600
Inventory at cost	3 480
Inventory at net realisable value	3 250
(a) Calculate the credit purchases for the year end	led 30 April 2013.
	, ,
	[6]
	[6]
(b) Calculate the amount received from credit cust	tomers during the year ended 30 April 2013.
	·
	(e)

Incomplete records Page **16** of **61**

(c) Calculate the expenses paid during the year	ended 30 April	2013.		
		•••••		[/]
(d) Explain two reasons why William Masanga	should value his	inventory on	30 April 2013 a	at \$3 250.
1		×		
		- 30		
2				
				[4]
(e) Assume that the inventory on 30 April 2013	was incorrectly	valued at \$3 4	480. Complete	the following
table by placing a tick (\checkmark) in the correct column table by placing a tick (\checkmark)				
	Understated	Overstated	No effect]
Profit for the year ended 30 April 2013				-
Profit for the year ended 30 April 2014] [4]
(f) William Masanga has asked A1 Wholesalers previously traded with this supplier.	Ltd to supply h	im with goods	on credit. He	has not
State one reason why A1 Wholesalers Ltd w statements.	ould be interes	ted in William	Masanga's fin	ancial
				[2]
				[Total: 28]

Incomplete records Page 17 of 61

N13/13

4 Solomon started a business on 1 September 2012.

He did not keep proper accounting records but was able to provide the following information about his assets and liabilities at 31 August 2013.

-	\$
Vehicle (at valuation)	4 800
Inventory	6 200
Trade receivables	3 100
Bank (debit)	4 700
Trade payables	2 500
Other receivables	400
Other payables	650

(a) Prepare Solomon's statement of affairs at 31 August 2013 showing the total capital at that date.

Solomon

Statement 317 mans at 317	0	
	\$	\$
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100	-	

[6]

The following information is also available.

On 1 September 2012 Solomon paid \$10 000 into the business bank account and transferred his vehicle to the business at a value of \$5 500.

During the year ended 31 August 2013:

- 1 Solomon withdrew from the business \$18 000 cash for living expenses and took \$450 of goods for his own use.
- 2 Solomon paid \$2 000 rent from his own funds. He also paid a further \$1 000 into the business bank account.

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					••••••			
•								
•				-				
(a)	The bank	v statements show that receipts from sust	omore during the ver	vr.woro \$04.4E0	[5]			
(c)		k statements show that receipts from cust ts to suppliers were \$71 700.	omers during the ve	ir were \$94 450	, and			
	Prepare 2013.	the trading account section of Solomon's	income statement fo	r the year ende	d 31 Augus			
	Solomon Income Statement for the year ended 31 August 2013							
		(C)	\$	\$				
	 	\(\lambda\)						
		- 10						
		20,10						
		200						
	-	Ph291						
	-	Messil						
	-	Megu						
/10	-	Megu			[8]			
/13		s considering going into partnership. State	e two advantages and	two disadvanta				
		s considering going into partnership. State	e two advantages and	two disadvanta				
;	Solomon i a partners	hip.	e two advantages and	two disadvanta				
;	Solomon i	hip.	e two advantages and	two disadvanta				
;	Solomon i a partners	hip.	e two advantages and	two disadvanta				

Incomplete records Page 19 of 61

	Disadvantages	
	1	
	2	
		[4
		[Total: 23
. /3		
1/2 ء	race Mhando started a business on 1 October 2013. She did not maintain a full set o	of accounting rec
	I goods are bought and sold on credit terms.	or accounting rec
Fc	re provided the following information. or the year ended 30 September 2014 \$ Payments to credit suppliers 31 600 Receipts from credit customers 35 100 Discount allowed to credit customers 900 Returns to credit suppliers 2 100 Bad debts written off 100 Interest charged by credit supplier on overdue account Carriage inwards 1 090 n 30 September 2014	
	Amount owed to credit suppliers 1 990 Amount owed by credit customers 3 950 EQUIRED Calculate the credit purchases for the year ended 30 September 2014.	
	· **	
		•••••
(b)		

Incomplete records Page **20** of **61**

Grace Mhando did not value her inventory on 30 September 2014. Her gross profit margin was 20%.

REQUIRED

(c) Calculate the value of the inventory on 30 September 2014 by means of an income statement (trading section).

Grace Mhando
Income Statement (Trading Section) for the year ended 30 September 2014

meditie statement (Trading section) for the year	chaca 30 septe	111001 201 1
	\$	\$
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	0/2	
	1004	
		•

(d)		two reasons why Grace Mhando's credit suppliers would be interested in her financial ments.	[7]
	2		
(e)	Name	e two other business people who would be interested in Grace Mhando's financial state	[2 ements.
	1		[2
			tal: 23]

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J15/12

4 Rani is a sole trader. On 31 December 2013 her statement of financial position was as follows.

Rani Statement of Financial Position at 31 December 2013

Non-current assets		\$	\$
Fixtures and fittings (at book val	ue)		<u>12 000</u>
Current assets			
Inventory		6 380	
Trade receivables	1 200		
Provision for doubtful debts	(36)	1 164	
Bank		110	
Total assets			7 654 19 654
Capital			<u>18 454</u>
Current liabilities		<	$C_{I,I}$
Trade payables		910	X
Other payables		<u>290</u>	
Total liabilities	ے		<u>1 200</u> <u>19 654</u>

At the end of December 2014 the book-keeper ran away and it was found that no detailed records had been kept. The following information, however, was available for the year ended 31 December 2014.

- Fixtures and fittings are depreciated at 20% per annum on the net book value. No fixtures or fittings had been bought during the year.
- A delivery van costing \$15 000 had been bought during the year. It was to be depreciated at the rate of 40% a year on the reducing (diminishing) balance basis. A full year's depreciation is to be provided in the year of purchase.
- 3 The provision for doubtful debts is to stay at the same percentage.
- 4 Other assets and liabilities at 31 December 2014 were as follows.

	\$
Inventory	8 340
Trade receivables (before provision)	1 600
Bank	90 debit
Trade payables	1 100
Accrued electricity	190
Accrued wages	230

5 Drawings amounted to \$11 600.

Incomplete records Page 22 of 61

REQU	
(a)	Calculate the net assets of the business at 31 December 2014.
(b) (i)	Calculate the change in net assets between 31 December 2013 and 31 December 2014.
	[3]
	.05
(ii)	State why the change in net assets was not equal to the profit for the year.
	[1]
Rani wa	ants to know more about the performance of her business.
	V20
UIRED	
State t	wo ratios Rani could calculate from a detailed income statement to help her achieve this.

Incomplete records Page 23 of 61

J15/23

3 Malala Khan is a trader. Her financial year ends on 31 May. She does not maintain many accounting records, but was able to provide the following information at 31 May 2015.

	\$
Bank overdraft	4 080
Trade payables	8 100
Trade receivables	7 800
Other receivables	101
Inventory	6 750
Machinery at book value on 1 June 2014 (cost \$28 600)	22 880
Motor vehicles at book value on 1 June 2014 (cost \$24 000)	13 500
Loan (repayable 31 July 2016)	10 000

The following adjustments are required on 31 May 2015.

- 1 A provision for doubtful debts of 2% of the trade receivables should be created.
- 2 The machinery should be depreciated by 20% per annum using the straight line method.
- 3 The motor vehicles should be depreciated by 25% per annum using the reducing (diminishing) balance method.

REQUIRED

(a) Prepare a statement of affairs on 31 May 2015. The statement of affairs should show the total capital at that date.

Malala Khan Statement of Affairs at 31 May 2015

Statement of Arraing a	\$	\$	\$
70			
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750			
	l .	1	[12]

[12]

Incomplete records Page **24** of **61**

On 1 June 2014 Malala Khan's capital was \$20 000. On 1 January 2015 she transferred \$5 000 from her private bank account into the business bank account.

During the year ended 31 May 2015 Malala Khan made the following drawings:

	\$
Cash	1 990
Goods	420

REQUIRED

(b) Prepare Malala Khan's capital account for the year ended 31 May 2015, showing the profit or loss for the year.

Malala Khan Capital account

<u>eapital account</u>					
Date	Details	\$	Date	Details	\$
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				×6/,	
				30	
			N		
			SK		
		65			
[6]					

J15/22

4 Rania Gharib is a trader. Her financial year ends on 31 January. All sales are made for cash and all purchases are made on credit terms. Rania Gharib provided the following information.
1

	At 1 February 2014	At 31 January 2015
100	\$	\$
Inventory	4 700	3 150
Fixtures and fittings at valuation	n 6 900	7 300
Trade payables	2 950	3 720

2 Payments during the year ended 31 January 2015 \$

Credit suppliers	40 120
Wages	9 520
Rent and rates	5 200
Insurance for 14 months to 31 March 2015	840
Fixtures and fittings	1 100

3 Amounts received during the year ended 31 January 2015

Cash from sales 63 660

4 Cash discounts received from credit suppliers 820

Incomplete records Page 25 of 61

REQUIRED

(a) Prepare the income statement for the year ended 31 January 2015.

Rania Gharib Income Statement for the year ended 31 January 2015

income statement for the year ended 31 January 2015				
	\$	\$		
		\$7		
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,Q Y				
-6-				

(b)	Calculate the rate of inventory turnover. The calculation should be correct to two decimal place	[13] es.
. ,		
	13,	
		[3]
(c)	Suggest two reasons why the rate of inventory turnover has improved.	[3]
	1	
	2	[2]
(d)	Explain what is measured by the return on capital employed (ROCE).	
		[2]

Incomplete records Page **26** of **61**

(e)	Calculate the return on capital employed (ROCE), using the profit for the year in (a) and the capital employed of \$83 000. The calculation should be correct to two decimal places.
	[2
(f)	Suggest one reason why the return on capital employed is higher than it was in the previous year.
	[1
	er the preparation of the income statement for the year ended 31 January 2015, it was discovered that opening inventory had been overvalued by \$250.
RE	QUIRED
(a)	Complete the following table to show the effect of this. The first one has been completed as an example.

	Overstated	Understated	no effect
gross profit for the year ended 31 January 2014	√		
credit balance on capital account on 1 February 2014			
gross profit for the year ended 31 January 2015			
profit for the year ended 31 January 2015			
current assets at 31 January 2015			

[4] [Total: 27]

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N15/12

5 Nzita is a sole trader. His statement of financial position at 31 January 2014 included the following balances.

	\$
Trade receivables	700
Trade payables	400
Inventory	1 100
Equipment at cost	15 700
Provision for depreciation of equipment	4 100
Prepaid rent	250
Bank	2 100 debit

REQUIRED

(a) Calculate Nzita's capital at 31 January 2014.

, s	
65	[6]
	[0]

A summary of Nzita's bank statements showed the following for the year ended 31 January 2015.

V, V,	\$
Receipts from customers	28 900
Payments to suppliers	12 600
Wages	5 200
Rent	3 100
Purchase of new equipment	1 100
Sundry expenses	2 650
Drawings	6 600

Further information is as follows.

- 1 Nzita depreciates his non-current assets at the rate of 10% per annum on the straight line basis. A full year's depreciation is provided in the year of purchase.
- 2 No non-current assets were disposed of during the year.
- 3 Proper books of account were not kept during the year but Nzita provided the following information at 31 January 2015.

	\$
Trade receivables	900
Trade payables	650
Inventory	1 400
Prepaid rent	150

4 All sales and purchases were made on credit.

Incomplete records Page 28 of 61

REQUIRED

(b) Prepare the following accounts for the year ended 31 January 2015 to determine the sales and purchases for the year.

Nzita

Total trade receivables account

Date	Details	\$	Date	Details	\$	

Nzita
Total trade payables account

Date	Details	\$	Date	Details	\$
				20/2	
				Cho.	
			1/2	9	
			OK.		
		5			

		[8]
(c)	Prepare Nzita's income statement for the year ended 31 January 2015.	[9]
	AL 9 a	

Income Statement for the year ended 31 January 2015

1.0.	\$ \$
250	

Incomplete records Page 29 of 61

(d) Prepare an extract from Nzita's statement of financial position at 31 January 2015 showing the capital section.

Nzita
Statement of Financial Position (extract) at 31 January 2015

	\$	\$
_		

(e)	Calculate, to two decimal places, Nzita's gross profit margin for the year.
	[2]
(f)	Suggest two reasons why Nzita's gross profit margin was lower than in the previous year.
	2
	[Total: 31]

N15/13

Elliott started a business selling machinery on 1 May 2015. He opened a business bank account with \$12 000 of his own money and transferred his own vehicle to be retained and used in the business at a valuation of \$1 800.

He provided the following summary of the transactions in the first month of trading.

Paid \$3 000 by standing order for three months' rent.

Bought 6 machines at \$300 each and 8 machines at \$400 each, paying by credit transfer.

Sold 5 of the cheaper machines for \$450 each in cash.

Sold 6 of the more expensive machines for \$700 each receiving the funds by cheque.

Withdrew \$3 600 from the bank as drawings.

Paid sundry expenses, \$150, in cash.

Paid cash, \$2 000, into the bank.

Used, but did not pay for, electricity, \$80.

REQUIRED

(a) Prepare Elliott's cash book for May 2015. Balance the cash book and bring down the balances on 1 June 2015.

Incomplete records Page 30 of 61

Elliott Cash book

Date	Details	Discount allowed	Cash	Bank	Date	Details	Discount received	Cash	Bank
		\$	\$	\$			\$	\$	\$
						o'	(/		
				_		, No	,		_
						-1/3/A			

		, ()	[11]
(b)	Calculate the following for May 2015.		
	Cost of sales	BL	
)	
	<u> </u>		
	10		
	Expenses		
	Profit for the month		
			[0]

Incomplete records Page **31** of **61**

(c) Prepare Elliott's statement of financial position at the end of the first month of trading. Elliott

Statement of	Einancial	Dacition	a+ 21	N/1-1	, 201E
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	×C)		
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-	13		
	, V		
	uggest one reason, based on your answer to (c) , why Elliot uture.	t might face fina	[9] ncial difficulties in the
_			[Total: 30]
/11) Co	mplete the following sentence using the words 'plus' and '	minus'.	
C	apital at start of year profit for the year	capital in	troduced
d	rawings = capital at end of year		

Incomplete records Page **32** of **61**

J16/11

ormation is as follows

1	On 31 January	\$
	Cash in hand	710
	Amount owing by credit customer	70
	Amount owing to credit supplier	550
	Inventory	1 211
	Rent prepaid	?
	Insurance prepaid	?

2 Depreciation at the rate of 15% per annum on the straight line basis is provided monthly.

REQUIRED

(c) Prepare a statement of affairs showing the net assets and the capital of the business on 31 January 2016.

	Rohinton
	Statement of Affairs at 31 January 2016
	70
	60
	Tan'
	[10]
<i>(</i> 1)	
(d)	Calculate Rohinton's profit for the month of January 2016. Use the capital you calculated in
	Part (c).

Incomplete records Page **33** of **61**

J16/22

2 Aneela started a business on 1 March 2015. She did not maintain a full set of accounting records.

All purchases and sales were made on credit terms. All payments were made by cheque and all money received was banked.

\$

45 000

Aneela was able to provide the following information.

On 1 March 2015

Capital introduced

	Business start-up loan received	10 000	
REQUIR (a) Ca	Business start-up loan received During the year ended 29 February 2016 Non-current assets purchased Credit purchases Cheques received from credit customers Cash discount allowed Cash discount received Returns to credit suppliers Returns by credit customers Bad debts written off On 29 February 2016 Amount owing by credit customers Amount owing to credit suppliers Cash at bank RED Iculate the credit sales for the year ended 29 Fe	20 500 70 150 61 230 1 570 1 860 1 110 2 070 260 16 190 7 040 16 970	
••••			[6]
••••		•••••	[0]

Incomplete records Page **34** of **61**

(b) Calculate the amount paid to credit suppliers during the year ended 29 February 2016.

(c) Prepare the bank account for the year ended 29 February 2016. Insert the missing figure which represents the expenses for the year.

Aneela Bank account

	5	_		5	
Date	Details	\$	Date	Details	\$
2016			2016		
Feb.29			Feb.29		
				57	

[7] **[Total: 18]**

N16/13

5 Boris did not maintain a full set of accounting records. He was able to provide the following information.

\$ Trade receivables at 1 July 2015 300

During the year ended 30 June 2016

Receipts from credit customers 6 800
Cash sales 2 100
Invoices issued to credit customers 7 770
Credit notes issued to credit customers 480
Bad debts written off 250

REQUIRED

(a) Prepare the total trade receivables account for the year ended 30 June 2016 to determine the amount owed by credit customers at the year end.

Boris
Total trade receivables account

Date	Details	\$ Date	Details	\$
				[6]

Incomplete records Page **35** of **61**

Boris provided the following additional information.

\$ Trade payables at 1 July 2015 710

During the year ended 30 June 2016

Payments to credit suppliers 4 320 Invoices received 4 500 Trade payables at 30 June 2016 680

REQUIRED

(b) Prepare the total trade payables account for the year ended 30 June 2016 to determine the discount received by Boris during the year.

Boris
Total trade payables account

Date	Details	\$	Date	Details	\$
				.7	
				*6/	
				000	
				No.	
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		(
		∠C?			
	. \$				
<u> </u>	1/2		-		[5]

Boris provided the following additional information.

1 At 1 July 2015, the non-current assets which originally cost \$7 100 had accumulated depreciation of \$2 800. Boris's policy is to depreciate non-current assets at 10% per annum using the reducing (diminishing) balance basis.

2 Boris's capital on 1 July 2015 was \$5 010. During the year he made drawings of \$2 050.

3 On 30 June 2016 \$
Inventory 700
Other operating expenses accrued 100
Bank overdraft 300

Trade receivables from your answer to part (a)
Trade payables from your answer to part (b)

REQUIRED

(c) Prepare Boris's statement of financial position at 30 June 2016. Show both opening and closing balances in the capital section. Insert profit for the year as a balancing figure.

Incomplete records Page **36** of **61**

Boris
Statement of Financial Position at 30 June 2016

Statement of Financial Position at 30 June 2016					
	\$	\$	\$		
		0			
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	Cho				
	\(\frac{1}{2}\)				
2	Y				
465					
13(1)					
120			[11]		

(d)	Comment on Boris's drawings policy.
	[2]

Incomplete records Page **37** of **61**

[Total: 24]

N16/23

4 Hamza is a trader who does not maintain a full set of accounting records. His financial year ends on 31 August.

In December 2015 it was discovered that some errors had been made in the financial statements for the year ended 31 August 2015.

REQUIRED

(a) Complete the following table to indicate the effect of **correcting each error** on the profit for the year. The first one has been completed as an example.

	Effect on profit of correcting error	
	Increase Decrease	
Purchases returns, \$2 000, had not been recorded.	2 000	
Wages owing at 31 August 2015, \$450, were not recorded.	1.	
Discount allowed, \$115, had been recorded as discount received.		
The provision for doubtful debts, \$950, should have been adjusted to 2½% of trade receivables, who owed \$36 000.	~7	
Inventory at 1 September 2014 had been valued at net realisable value, \$16 700, instead of at cost, \$15 300.	"is,	

[8]

Hamza had no record of the purchases for the year ended 31 August 2016, but the following information was available.

	\$
Inventory 1 September 2015	14 100
Inventory 31 August 2016	13 700
Revenue	385 500
Returns from customers	7 500
Carriage inwards	2 100
General expenses	3 910
Wages and salaries	21 500
Rates and insurance	5 320
Depreciation of non-current assets	5 660
Mark-up on cost	20%

REQUIRED

(c) Prepare the income statement for the year ended 31 August 2016 showing the purchases for the year. Hamza

Income Statement for the year ended 31 August 2016

·	
	\$ \$

[14] [Total: 22]

Incomplete records Page **38** of **61**

J17/11

4 Elil is a trader dealing in clocks.

REC (a)	QUIRED State how inventory should be valued in the financial statements. [1]
Elil	buys clocks for \$24 each. The following information is available about Elil's business:
2 I 3 4 I	Elil had inventory of 100 clocks on 1 January 2016. During the year he bought 2 000 clocks. During the year he sold 50 clocks at a promotional price of \$40 each. All other sales were made at a selling price of \$60 each. He had inventory of 180 clocks on 31 December 2016. All sales were made on a credit basis.
	QUIRED
(b)	Calculate the value of Elil's sales for the year ended 31 December 2016.
(c)	Calculate Elil's gross profit for the year ended 31 December 2016.
	[5]

Elil provided the following additional information.

- 1 Trade receivables were \$7 900 on 1 January 2016.
- 2 During the year bad debts, \$200, were written off.
- 3 Trade receivables were \$9 100 on 31 December 2016.

REQUIRED

(d) Calculate the amount Elil received from his trade receivables during the year ended 31 December 2016.

Incomplete records Page **39** of **61**

					[5]	
(e)	State two reasons why the ar	mount you calc	culated in (d) w	as not include	d in the income stat	tement.
	1					
	2					
					[2]	
-1-1			ь ь	30%		
EIII I	s considering making future pa	ayments to sup	pliers earlier ii)	n order to rece	ive discount.	
	UIRED	المحمد الماسمين	<	0		
(f)	Name the type of discount Eli	i would receive	e.			
					[1]	
(g)	Complete the table below ind	licating with a	tick (✔) the ef	fect of the rece	eipt of the discount	on each
	item.					
		Increase	Decrease	No effect		
	gross profit	0.				
	profit for the year	*				
	working capital					

[3] [Total: **21]**

Incomplete records Page **40** of **61**

J17/22

4 Virat is a trader. His financial year ends on 31 January. He does not maintain a full set of accounting records. He was able to provide the following information at 1 February 2016.

	\$
Premises at cost	58 500
Fixtures and fittings at cost	9 400
Inventory	9 700
Trade payables	7 100
Trade receivables	8 120
Loan from A Singh	15 000
Bank overdraft	5 300

REQUIRED

(a) Ca	lculate	Virat's	capital	at 1	Februar	y 2016.
----	------	---------	---------	---------	------	---------	---------

	.7
	xQ,
	O Y '
ے	

During the year ended 31 January 2017:

Virat's drawings amounted to \$11 320.

Virat's personal motor vehicle, valued at \$15 200, was transferred into the business.

One third of the loan was repaid and it was agreed that the balance should be repaid in 2019.

Virat compared his assets and liabilities on 31 January 2017 with those on 1 February 2016 and found:

Trade payables had increased by 6%
Trade receivables had increased by \$3 310
Inventory was valued at the selling price of \$12 900 after a mark-up of 20%
Bank overdraft had increased by \$3 100
Cash in hand amounted to \$100

On 31 January 2017 it was decided to:

Write off \$130 as irrecoverable from the amount owed by trade receivables at that date.

Make a provision for doubtful debts of 2% of the remaining amount.

Provide for depreciation of fixtures and fittings at 20% per annum on cost.

Provide for depreciation of the motor vehicle at 25% on the valuation when transferred into the business.

Maintain the premises at cost.

REQUIRED

Incomplete records Page **41** of **61**

(b) Prepare a statement of affairs at 31 January 2017 showing the **total** capital at that date.

Virat
Statement of Affairs at 31 January 2017

Statement of Arians at 31 January 2017					
	\$	\$			
		.7			
	•	,0)			
	20				
	No				
	\$ O				

[14]

(c) Prepare the capital account of Virat for the year ended 31 January 2017 to show the profit or loss for the year.

Virat Capital account

	capital account						
Date	Details	\	Date	Details	\$		
	Egl.						
	Y ·						

[5]

N17/12

- 5 HS Limited was formed on 1 January 2016 with the issue of 1 million ordinary shares of \$0.50 each. During 2016 the following took place.
 - 1 Premises were bought for \$400 000. Half of this cost was for the land and half for the buildings. A vehicle was bought for \$20 000 and fixtures and fittings for \$35 000.
 - 2 Receipts from credit customers were \$290 000.
 Payments to credit suppliers were \$193 000.

Payments for wages and other operating expenses were \$80 000.

All sales and purchases were on credit.

REQUIRED

(a) Calculate the balance on the bank account at 31 December 2016.

	\$	\$
Receipts		0,
	0	
	1004	
70	X	
Payments		
5		
703		
Closing balance		

Additional information

[6]

1 The directors agreed on the following depreciation policy.

Buildings 1% per annum Vehicles 25% per annum Fixtures and fittings 10% per annum

A full year's depreciation was to be provided in the year of purchase.

2 On 31 December 2016 the company had the following assets and liabilities.

	\$
trade receivables	20 000
trade payables	25 000
prepaid expenses	10 000
inventory	21 000

REQUIRED

(b) Prepare the income statement for the year ended 31 December 2016.

Incomplete records Page **43** of **61**

HS Limited
Income Statement for the year ended 31 December 2016

	\$	\$
		7

[12]

(c) Prepare the statement of financial position at 31 December 2016.

HS Limited
Statement of Financial Position at 31 December 2016

Statement of Financial Position	ii ar 21 beceiiir	DEI 2010	
	\$	\$	\$
	X		
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[9]

The directors of HS I	Limited are worried that the com	pany has not paid	a dividend during	the vear

KEQ	UIKED
(d)	Name the financial statement in which any dividend paid would have been recorded.
	[1]

HS Limited had a percentage of gross profit to revenue which was lower than the industry average and a percentage of profit to revenue which was higher than the industry average.

REQUIRED

(e) Suggest one reason for each of these differences.

Percentage of gross profit to revenue	
Percentage of profit to revenue	a diel
	[2]

[Total: 30]

J18/12

6 Siegfried is a sole trader who does not maintain a complete set of double entry records. He has provided the following information.

	1 January	31 December
	2017	2017
^	\$	\$
Equipment at cost	18 000	18 000
Inventory	2 415	2 934
Trade receivables	1 930	2 042
Trade payables	1 210	1 455
Bank	_	209
Bank overdraft	835	_
Accrued expenses	_	98
Prepaid rent	_	120
Capital	20 300	?

On 31 December 2017, Siegfried brought his own motor vehicle into the business, valued at \$5 500. He decided to write off trade receivables, \$100, and to start depreciating equipment by 20% per annum.

REQUIRED

Incomplete records Page **45** of **61**

(a)	Calculate Siegineu's capital at 51 December 2017 after making the necessary adjustments.
	.7
	~Q.\
	[7]
	(')
Dur	ing the year ended 31 December 2017, Siegfried's cash drawings were \$2 700.
Dui	ing the year chaed 31 becchiber 2017, Sieghreu 3 eash arawings were \$2 700.
	QUIRED
(b)	Calculate the profit made by Siegfried for the year ended 31 December 2017.
	1.0.
	N.
	[5]
(c)	State what is measured by the return on capital employed (ROCE).
-	
	[1]

Incomplete records Page **46** of **61**

(d)	State the formula for the calculation of the ROCE.
	[1]
(e)	Calculate Siegfried's return on capital employed for the year ended 31 December 2017. Use the opening capital in your calculation which should be correct to two decimal places.
Sieg	fried knows that he sold the same number of units and had applied the same mark-up in the year
end	ed 31 December 2017 as he did in the previous year, but made a lower profit for the year.
REC	UIRED
(f)	Suggest one reason why Siegfried made a lower profit for the year for the year ended 31 Decemb 2017 than the previous year.
	[1]
(g)	State three benefits to Siegfried of maintaining a full set of double entry records.
	1
	2
	3
	[3]
	[Total: 20]

Incomplete records Page **47** of **61**

J18/22

5 Aretta opened a clothes store on 1 April 2018.

She invested \$12 800 as capital. Her father gave her a loan of \$7 200, repayable on 1 October 2018. Interest of 5% per annum was to be paid on the loan at the end of each month.

The credit side of Aretta's cash book for April 2018 was as follows.

		\$
April 1	Shop fixtures and fittings	9 500
	Credit suppliers	15 000
	Rent of premises for 6 months	2 400
	Insurance for 12 months	3 600
April 30	Operating expenses	980
	Wages	1 900
	Drawings	1 500

Additional information

- 1 All purchases were made on credit terms and all sales were made for cash.
- 2 Aretta's gross profit margin was 25%.
- 3 No record was made of cash sales.
- 4 Aretta decided to depreciate the shop fixtures and fittings at 12% per annum using the straight line (equal instalment) method.
- 5 On 30 April 2018 inventory was valued at \$4080 and \$810 was owed to credit suppliers.

REQUIRED

(a) Prepare Aretta's income statement for the month ended 30 April 2018 to show the revenue, gross profit and profit for the month.

Income Statement for the month ended 30 April 2018

modification and modifi			
\$	\$		

[12]

Incomplete records Page 48 of 61

N18/11

_	1/la = 1: al : a = 4	ا م ما		
5	- Knalio is a t	turniture wholesai	ar. His financiai veai	r ends on 30 September.

All purchases and sales are made on credit terms.

Khalid does not maintain a full set of accounting records but was able to provide the following information.

On 1 October 2017	\$
Inventory	3 100
Trade receivables	4 620

During the year ended 30 September 2018

Cheques received from trade receivables	47 970
Discount allowed	1 230
Irrecoverable debts written off	115
Total purchases	39 200

On 30 September 2018

Trade receivables 3 30

After the warehouse was closed on 30 September a fire broke out and a quantity of the inventory was destroyed. The undamaged inventory was valued at \$1 500.

The profit mark-up is 25%.

REQUIRED

(a)	Calculate the sales for the year ended 30 September 2018.
	رهي ا
	Y*
	[6]
	[U]

Incomplete records Page **49** of **61**

(b) Prepare an income statement (trading account section) to calculate the value of the inventory which was destroyed.

Khalid Income Statement (Trading Account section) for the year ended 30 September 2018

income Statement (Trading Account section) for the year ended 30 September 2018			
	\$	\$	\$
		170	
		76	

١	7	1

(d)	(i)	Calculate the rate of inventory turnover. The calculation should include the total inventory before the fire broke out on 30 September 2018. The calculation should be correct to two decimal places.
		χÖ
		, c
		[2]
	(ii)	State what is measured by the rate of inventory turnover.
		[1]

Incomplete records Page **50** of **61**

Khalid decided that in future he would maintain a full set of double entry records and prepare control accounts at the end of each month.

REQUIRED

(d) Complete the table by using a tick (2) to show where **each** of the following items would appear in Khalid's purchases ledger control account.

	Debit	Credit
opening balance owed to credit suppliers		
credit purchases		
cheques paid to credit suppliers		
cash discount received		
contra between sales and purchases ledgers		
contra between sales and purchases ledgers	Nakter	7

[5]

[Total: 21]

Incomplete records Page **51** of **61**

N18/22

Prit	Priti opened a retail food store on 1 October 2017. She did not keep many accounting records.				
Priti	makes purchases on both cash and credit terms. All sales are r	made for cash.			
The	following information is available.				
On 2	l October 2017	\$			
	Capital introduced into the business bank account	30 000			
Duri	ing the year ended 30 September 2018				
	Purchase of non-current assets by cheque Cheques paid to credit suppliers Discount received Returns to credit suppliers Cash paid into bank from shop sales Withdrawals from bank for cash purchases Expenses paid	19 400 33 150 850 1 670 48 500 4 820			
On 30 September 2018					
	Amount owing to credit suppliers Expenses accrued Cash at bank	3 180 120 16 040			
	UIRED Calculate the total purchases for the year ended 30 September				
		• • • • • • • • • • • • • • • • • • • •			

Incomplete records Page **52** of **61**

(b) Prepare the bank account for the year ended 30 September 2018. Insert the missing figure which represents the expenses paid during the year.

Priti Bank account

Date	Details	\$ Date	Details	\$

[7]

Priti did not value her inventory on 30 September 2018.

All goods are sold at a gross profit margin of 20%.

Non-current assets are to be depreciated at the rate of 10%.

REQUIRED

(c) Prepare the income statement for the year ended 30 September 2018. Show the value of the closing inventory, the gross profit and the profit for the year.

Income Statement for the year ended 30 September 2018

, 10	\$ \$
Na	
X ,	

(d)	State the difference between margin and mark-up.	[11]
	[2]	

[Total: 26]

Incomplete records Page **53** of **61**

J19/21

Min started a business selling office machinery on 1 January 2018. He did not maintain a full set of accounting records.

All purchases and sales were made on credit terms. All payments were made through the bank and all money received was banked.

Min was able to provide the following information.

On 1 January 2018	\$
Capital deposited in business bank account	65 000
During the year ended 31 December 2018	
Non-current assets purchased Interest-free loan from parents Credit sales Amounts paid to credit suppliers Cash discount received Cash discount allowed Returns to credit suppliers Returns from credit customers Irrecoverable debts written off	64 000 5 000 21 640 14 625 375 338 2 140 2 042 380
At 31 December 2018	
Amount owed to credit suppliers Amount owed by credit customers Cash at bank	1 434 1 980 5 392
REQUIRED (a) Calculate the gradit purchases for the year ended 21 December 1.	oor 2019
(a) Calculate the credit purchases for the year ended 31 Decemb	iei ZUIS.

REQUIRED

Calculate the credit purchases for the year ended 31 December 2018.

Incomplete records Page **54** of **61**

[5]

	ank account for the ye	ar.		er 2018. Insert the r	nissing figure w
			viin account		
Date	Details	\$	Date	Details	\$
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			TX,		
		• • • •			
	•	// 			
	49				
	1				
	3				
 					16
nas been advis ements.	sed to start maintaini	ing double	entry recor	ds and to prepare ar	inual financial
UIRED State three ac	dvantages to Min of r	maintaining	g double ent	trv records.	
			,	,	
1			•••••		
2			•••••		

Incomplete records Page **55** of **61**

(e) (i)	Suggest two reasons why Min's bank manager may be interested in his financial statements.
	1
	2
	[2]
(ii)	Suggest two reasons why Min's credit suppliers may be interested in his financial statements.
	1
	2
	[2] [Total: 25]
	[2] [Total: 25] [Total: 25]
	CZC ZX.

Incomplete records Page **56** of **61**

N19/21

Ishaq started a business on 1 August 2018. He did not maintain a full set of accounting records. All purchases were made on credit terms. Some goods were sold on credit terms and some were sold for cash. All payments were made through the bank and all money received was banked. Ishaq was able to provide the following information. \$ On 1 August 2018 Capital deposited in business bank account 95 000 Purchase of non-current assets by bank transfer 70 000 During the year ended 31 July 2019 Amount received from credit customers Cash discount allowed Cash discount received Credit purchases Returns to credit suppliers 150 Bad debts written off 21 451 Operating expenses paid At 31 July 2019 Amount owed by credit customers 7 650 Amount owed to credit suppliers 3 770 Cash at bank 21 315 **REQUIRED** (a) Calculate the amount paid to credit suppliers during the year ended 31 July 2019.

Incomplete records Page **57** of **61**

(b)	Calculate the credit sales for the year ended 31 July 2019.	
	[5]	
Isha	aq's cash sales were equal to one quarter of his credit sales.	
He	kept \$3 000 of the money received from cash sales for personal use and banked the remainder.	
REC	QUIRED Calculate the amount paid into the bank from cash sales.	
	Amount of cash sales	
	Less Cash kept for personal use	
	Amount paid into bank for cash sales	[2]
(d)	Prepare the bank account for the year ended 31 July 2019. Insert the missing figure which reprethe amount Ishaq withdrew from the bank for personal use.	sent

ts

Date	Details	\$	Date	Details	\$
		'			1
	50.				
	Y				
					[8]

Incomplete records Page **58** of **61**

N19/22

4 Mariam's financial year ends on 30 September. She does not maintain a full set of accounting records, but was able to provide some information.

On 1 October 2018

	\$		\$
Premises at cost	80 000	Capital	?
Fixtures and fittings at cost	7 800	Loan	21 000
Motor vehicle at cost	10 000	Trade payables	6 220
Inventory	6 350		
Trade receivables	5 900		
Bank balance	6 170		

Mariam's non-current assets have not been depreciated.

During the year ended 30 September 2019

Mariam's drawings amounted to \$3 125

Mariam transferred \$5 000 of her own money into the business bank account One-third of the loan was repaid and it was agreed that a further one-third would be repaid on 1 March 2020.

Comparing the assets and liabilities on 30 September 2019 with those on 1 October 2018 the following differences were found:

inventory had decreased by \$510 trade payables had increased by \$880 the balance at bank had increased by 10% trade receivables had increased to \$6 450 other payables amounted to \$260

On 30 September it was decided to:

write off a debt of \$150 as irrecoverable create a provision for doubtful debts of 5% of the remaining trade receivables provide for depreciation on the fixtures and fittings for the year at 15% per annum on cost provide for depreciation on the motor vehicle for the year at 20% per annum on cost maintain the premises at cost price.

REQUIRED

(a) Prepare a statement of affairs at 30 September 2019 showing the **total** capital at that date.

Incomplete records Page **59** of **61**

Mariam
Statement of Affairs at 30 September 2019

Statement of Affairs at 3	0 September 20:	19	
	\$	\$	\$
		\$7	
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	01		
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[15]

Incomplete records Page **60** of **61**

(b) Prepare the capital account of Mariam for the year ended 30 September 2019 to show the profit or loss for the year.

Mariam Capital account

Date	Details	<u>خ</u>		Details	Ļ
Date	Details	\$	Date	Details	\$

Mariam has been advised to start maintaining double entry records.

R	EC	QU	IIF	RE	D
---	----	-----------	-----	----	---

State two advantages to Mariam of maintaining double entry records.	
1	
N. C.	
2	
[2]	
	[To
My Se	
	2

[Total: 22]

[5]

Incomplete records Page **61** of **61**