

## M S Books of Original Entry

<b>1</b>	<b>Answer</b>									
<b>Award marks for correct details and amounts in combination.</b>										
<b>Cash Book</b>										
Date 2020	Details	Discount \$	Cash \$	Bank \$	Date 2020	Details	Discount \$	Cash \$	Bank \$	
Aug 1	Balance b/d		45 (1)		Aug 1	Balance b/d			248 (1)	
8	Cash sales		1 420 (1)		3	Mobilecom (DD)			115 (1)	
9	Cash			800 (1)	9	Bank		800 (1)		
23	Folan			225 (1)	16	Sophia	25 (1)		475 (1)	
30	Chan	44 (1)		836 (1)	28	Wages		540 (1)		
					29	Folan			225 (1)	
					31	Balances c/d		125	798	
		44	1 465	1 861			25	1 465	1 861	
Sep 1	Balances b/d		125 (1of)	798 (1of)						

<b>2</b>	<b>Answer</b>										<b>Mark</b>
<b>Award 1 mark for each correct figure on correct side as indicated.</b>											
<b>Award 1 mark for all correct dates and details.</b>											
<b>Cash book</b>											
Date 2021	Details	Discount \$	Cash \$	Bank \$	Date 2021	Details	Discount \$	Cash \$	Bank \$		
Apr 1	Balance b/d		25*		Apr 1	Balance b/d			110* (1) for both bals		
3	Joseph	162		1 458 (1)	12	BL Council			220 (1)		
21	Sales		80 (1)		23	Bank		65 (1)			
23	Cash			65 (1)	27	Window cleaner		28 (1)			
30	Balance c/d			992	30	AWB	115		2 185 (1)		
					30	Balance c/d		12			
		162	105	2 515			115	105	2 515		
May 1	Balance b/d		12*		May 1	Balance b/d			992* (1of) for both bals		

**(10)**

2(b)	<b>Answer</b>	<b>Mark</b>
	<p><b>Award up to 2 marks for each benefit and 1 mark for a conclusion.</b></p> <p><b>Sample answer</b></p> <p>Acts as a deterrent to fraud <b>(1)</b> as it will be maintained by a different member of staff to the cash book clerk <b>(1)</b>.</p> <p>Avoids overcrowding the main cash book <b>(1)</b> so reducing the number of entries made by the main cashier <b>(1)</b>.</p> <p>Yes, maintaining a separate petty cash system will be beneficial to Raheem <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	<b>(5)</b>

3(a)	<b>Answer</b>	<b>Mark</b>												
	<p><b>Award marks as indicated.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Transaction</th> <th style="width: 33%;">Business document</th> <th style="width: 33%;">Book of original entry</th> </tr> </thead> <tbody> <tr> <td>Purchased a new motor vehicle on credit, \$5 000</td> <td>Invoice <b>(1)</b></td> <td>Journal <b>(1)</b></td> </tr> <tr> <td>Purchased postage stamps, \$3</td> <td>Petty cash voucher <b>(1)</b></td> <td>Petty cash book <b>(1)</b></td> </tr> <tr> <td>Sold goods for cash, \$910</td> <td>Cash receipt <b>(1)</b></td> <td>Cash book <b>(1)</b></td> </tr> </tbody> </table>	Transaction	Business document	Book of original entry	Purchased a new motor vehicle on credit, \$5 000	Invoice <b>(1)</b>	Journal <b>(1)</b>	Purchased postage stamps, \$3	Petty cash voucher <b>(1)</b>	Petty cash book <b>(1)</b>	Sold goods for cash, \$910	Cash receipt <b>(1)</b>	Cash book <b>(1)</b>	<b>(6)</b>
Transaction	Business document	Book of original entry												
Purchased a new motor vehicle on credit, \$5 000	Invoice <b>(1)</b>	Journal <b>(1)</b>												
Purchased postage stamps, \$3	Petty cash voucher <b>(1)</b>	Petty cash book <b>(1)</b>												
Sold goods for cash, \$910	Cash receipt <b>(1)</b>	Cash book <b>(1)</b>												

3(b)	<b>Answer</b>	<b>Mark</b>																																																
	<p><b>Award 1 mark for each correct figure as indicated plus 1 mark for correct dates and details.</b></p> <p style="text-align: center;"><b>Shania Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">\$</th> <th style="width: 10%;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">\$</th> </tr> </thead> <tbody> <tr> <td>Dec 1</td> <td>Balance b/d</td> <td style="text-align: right;">480 <b>(1)</b></td> <td>Dec 14</td> <td>Sales returns book</td> <td style="text-align: right;">35 <b>(1)</b></td> </tr> <tr> <td>9</td> <td>Sales book</td> <td style="text-align: right;">195<b>(1)</b></td> <td>27</td> <td>Cash book</td> <td style="text-align: right;">456 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>27</td> <td>Cash book /Discount allowed</td> <td style="text-align: right;">24<b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>31</td> <td>Balance c/d</td> <td style="text-align: right;">160</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>675</u></td> <td></td> <td></td> <td style="text-align: right;"><u>675</u></td> </tr> <tr> <td>2020</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Jan 1</td> <td>Balance b/d</td> <td style="text-align: right;">160 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	Dec 1	Balance b/d	480 <b>(1)</b>	Dec 14	Sales returns book	35 <b>(1)</b>	9	Sales book	195 <b>(1)</b>	27	Cash book	456 <b>(1)</b>				27	Cash book /Discount allowed	24 <b>(1of)</b>				31	Balance c/d	160			<u>675</u>			<u>675</u>	2020						Jan 1	Balance b/d	160 <b>(1of)</b>				<b>(7)</b>
Date	Details	\$	Date	Details	\$																																													
Dec 1	Balance b/d	480 <b>(1)</b>	Dec 14	Sales returns book	35 <b>(1)</b>																																													
9	Sales book	195 <b>(1)</b>	27	Cash book	456 <b>(1)</b>																																													
			27	Cash book /Discount allowed	24 <b>(1of)</b>																																													
			31	Balance c/d	160																																													
		<u>675</u>			<u>675</u>																																													
2020																																																		
Jan 1	Balance b/d	160 <b>(1of)</b>																																																

3(c)(i)	<b>Answer</b>	<b>Mark</b>
	<b>Award 1 mark as indicated.</b>	
	To inform the customer of the outstanding balance on their account <b>(1)</b> .	<b>(1)</b>

(c)(ii)	<b>Answer</b>	<b>Mark</b>
	<b>Award 1 mark as indicated.</b>	
	To inform the supplier of the transactions being settled <b>(1)</b> .	<b>(1)</b>

4	<b>Answer</b>	<b>Mark</b>																																																																																																				
	<b>Award marks for correct date, details and amounts in combination.</b>																																																																																																					
	<b>Cash Book</b>																																																																																																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date 2019</th> <th>Details</th> <th>Discount allowed \$</th> <th>Cash \$</th> <th>Bank \$</th> <th>Date 2019</th> <th>Details</th> <th>Discount received \$</th> <th>Cash \$</th> <th>Bank \$</th> </tr> </thead> <tbody> <tr> <td>Dec 1</td> <td>Balance b/d</td> <td></td> <td>70 <b>(1)</b></td> <td></td> <td>Dec 1</td> <td>Balance b/d</td> <td></td> <td></td> <td>340 <b>(1)</b></td> </tr> <tr> <td>4</td> <td>Patel</td> <td></td> <td></td> <td>125 <b>(1)</b></td> <td>12</td> <td>Bank</td> <td></td> <td>1 300 <b>(1)</b></td> <td></td> </tr> <tr> <td>5</td> <td>Cash sales</td> <td></td> <td>2 350 <b>(1)</b></td> <td></td> <td>13</td> <td>Patel</td> <td></td> <td></td> <td>125 <b>(1)</b></td> </tr> <tr> <td>12</td> <td>Cash</td> <td></td> <td></td> <td>1 300 <b>(1)</b></td> <td>19</td> <td>Westgas (SO)</td> <td></td> <td></td> <td>85 <b>(1)</b></td> </tr> <tr> <td>23</td> <td>Sumner</td> <td>60 <b>(1)</b></td> <td></td> <td>1 140 <b>(1)</b></td> <td>28</td> <td>Wages</td> <td></td> <td>840 <b>(1)</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>29</td> <td>Linston</td> <td>142 <b>(1)</b></td> <td></td> <td>1 278 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>31</td> <td>Balances c/d</td> <td></td> <td>280</td> <td>737</td> </tr> <tr> <td></td> <td></td> <td><b>60</b></td> <td><b>2 420</b></td> <td><b>2 565</b></td> <td></td> <td></td> <td><b>142</b></td> <td><b>2 420</b></td> <td><b>2 565</b></td> </tr> <tr> <td>2020 Jan 1</td> <td>Balances b/d</td> <td></td> <td>280 <b>(1of)</b></td> <td>737 <b>(1of)</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date 2019	Details	Discount allowed \$	Cash \$	Bank \$	Date 2019	Details	Discount received \$	Cash \$	Bank \$	Dec 1	Balance b/d		70 <b>(1)</b>		Dec 1	Balance b/d			340 <b>(1)</b>	4	Patel			125 <b>(1)</b>	12	Bank		1 300 <b>(1)</b>		5	Cash sales		2 350 <b>(1)</b>		13	Patel			125 <b>(1)</b>	12	Cash			1 300 <b>(1)</b>	19	Westgas (SO)			85 <b>(1)</b>	23	Sumner	60 <b>(1)</b>		1 140 <b>(1)</b>	28	Wages		840 <b>(1)</b>							29	Linston	142 <b>(1)</b>		1 278 <b>(1)</b>						31	Balances c/d		280	737			<b>60</b>	<b>2 420</b>	<b>2 565</b>			<b>142</b>	<b>2 420</b>	<b>2 565</b>	2020 Jan 1	Balances b/d		280 <b>(1of)</b>	737 <b>(1of)</b>						<b>(15)</b>
Date 2019	Details	Discount allowed \$	Cash \$	Bank \$	Date 2019	Details	Discount received \$	Cash \$	Bank \$																																																																																													
Dec 1	Balance b/d		70 <b>(1)</b>		Dec 1	Balance b/d			340 <b>(1)</b>																																																																																													
4	Patel			125 <b>(1)</b>	12	Bank		1 300 <b>(1)</b>																																																																																														
5	Cash sales		2 350 <b>(1)</b>		13	Patel			125 <b>(1)</b>																																																																																													
12	Cash			1 300 <b>(1)</b>	19	Westgas (SO)			85 <b>(1)</b>																																																																																													
23	Sumner	60 <b>(1)</b>		1 140 <b>(1)</b>	28	Wages		840 <b>(1)</b>																																																																																														
					29	Linston	142 <b>(1)</b>		1 278 <b>(1)</b>																																																																																													
					31	Balances c/d		280	737																																																																																													
		<b>60</b>	<b>2 420</b>	<b>2 565</b>			<b>142</b>	<b>2 420</b>	<b>2 565</b>																																																																																													
2020 Jan 1	Balances b/d		280 <b>(1of)</b>	737 <b>(1of)</b>																																																																																																		

5(a)	<b>Answer</b>	<b>Mark</b>												
	<b>Award marks as indicated.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Transaction</th> <th>Source document</th> <th>Book of original entry</th> </tr> </thead> <tbody> <tr> <td>Sold goods</td> <td>Sales invoice <b>(1)</b></td> <td>Sales day book <b>(1)</b></td> </tr> <tr> <td>Received payment from customer</td> <td>Remittance advice <b>(1)</b></td> <td>Cash book <b>(1)</b></td> </tr> <tr> <td>Purchased a non-current asset on credit</td> <td>Purchase invoice <b>(1)</b></td> <td>Journal <b>(1)</b></td> </tr> </tbody> </table>	Transaction	Source document	Book of original entry	Sold goods	Sales invoice <b>(1)</b>	Sales day book <b>(1)</b>	Received payment from customer	Remittance advice <b>(1)</b>	Cash book <b>(1)</b>	Purchased a non-current asset on credit	Purchase invoice <b>(1)</b>	Journal <b>(1)</b>	<b>(6)</b>
Transaction	Source document	Book of original entry												
Sold goods	Sales invoice <b>(1)</b>	Sales day book <b>(1)</b>												
Received payment from customer	Remittance advice <b>(1)</b>	Cash book <b>(1)</b>												
Purchased a non-current asset on credit	Purchase invoice <b>(1)</b>	Journal <b>(1)</b>												

5(b)(i)	Answer	Mark																																										
<p><b>Award marks for each correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Jay Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>2020 Mar 8</td> <td>Purchases returns day book</td> <td>38 <b>(1)</b></td> <td>2020 Mar 1</td> <td>Balance b/d</td> <td>1 250 <b>(1)</b></td> </tr> <tr> <td>23</td> <td>Cash book</td> <td>1 225 <b>(1of)</b></td> <td>3</td> <td>Purchases day book</td> <td>615 <b>(1)</b></td> </tr> <tr> <td>23</td> <td>Cash book / discount received</td> <td>25 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>31</td> <td>Balance c/d</td> <td>577</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="border-top: 1px solid black;">1 865</td> <td></td> <td></td> <td style="border-top: 1px solid black;">1 865</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Apr 1</td> <td>Balance b/d</td> <td>577 <b>(1of)</b></td> </tr> </tbody> </table>		Date	Details	\$	Date	Details	\$	2020 Mar 8	Purchases returns day book	38 <b>(1)</b>	2020 Mar 1	Balance b/d	1 250 <b>(1)</b>	23	Cash book	1 225 <b>(1of)</b>	3	Purchases day book	615 <b>(1)</b>	23	Cash book / discount received	25 <b>(1)</b>				31	Balance c/d	577						1 865			1 865				Apr 1	Balance b/d	577 <b>(1of)</b>	<b>(6)</b>
Date	Details	\$	Date	Details	\$																																							
2020 Mar 8	Purchases returns day book	38 <b>(1)</b>	2020 Mar 1	Balance b/d	1 250 <b>(1)</b>																																							
23	Cash book	1 225 <b>(1of)</b>	3	Purchases day book	615 <b>(1)</b>																																							
23	Cash book / discount received	25 <b>(1)</b>																																										
31	Balance c/d	577																																										
		1 865			1 865																																							
			Apr 1	Balance b/d	577 <b>(1of)</b>																																							

5(b)(ii)	Answer	Mark						
<p><b>Award 1 mark as indicated.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Nominal ledger</td> <td></td> </tr> <tr> <td>Receivables ledger</td> <td></td> </tr> <tr> <td>Payables ledger</td> <td style="text-align: center;">✓ <b>(1)</b></td> </tr> </tbody> </table>		Nominal ledger		Receivables ledger		Payables ledger	✓ <b>(1)</b>	<b>(1)</b>
Nominal ledger								
Receivables ledger								
Payables ledger	✓ <b>(1)</b>							

5(c)(i)	Answer	Mark
<p><b>Award 1 mark as indicated.</b></p> <p>Loyalty/bulk purchases/businesses in the same trade <b>(1)</b>.</p>		<b>(1)</b>

5(c)(ii)	Answer	Mark
<p><b>Award 1 mark as indicated.</b></p> <p>Prompt payment <b>(1)</b>.</p>		<b>(1)</b>

6(a)	Answer	Mark							
Award marks for each correct date, details and amounts in combination.									
<b>Cash Book</b>									
Date 2020	Details	Discount allowed \$	Cash \$	Bank \$	Date 2020	Details	Discount received \$	Cash \$	Bank \$
Apr 1	Balance b/d		85 (1)		Apr 1	Balance b/d			540 (1)
8	Cash sales		855 (1)		4	Folite	12 (1)		388 (1)
14	Bank			900 (1)	14	Cash		900 (1)	
24	Kai	15 (1)		735 (1)	16	Stationery		26 (1)	
30	Balance c/d			311	29	Wages			418 (1)
					30	Electricity			600 (1)
						Balance c/d		14	
		15	940	1 946			12	940	1 946
May 1	Balance b/d		14 (1of)		May 1	Balance b/d			311 (1of)
<b>(14)</b>									

(b)	Answer	Mark
Award 1 mark as indicated		
Liability (1of)		(1)