

THE LEDGER

1. 1996 P1

The following trial balance of Onyati was incorrectly prepared in 30th June 1995.
Prepare the correct Trial Balance.

	Dr.	Cr.
Capital	99,600	30,520
Debtors		
Creditors	25,670	80,000
Motor vehicles		
Cash	2,500	
Stock	140,250	110,520

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2. 1996 P2

Enter each of the following transactions relating to Jokin Traders in the relevant 'T' A/c

- i. Deposited cash in hand shs. 5,000 into bank
- ii. Bought a motor vehicle on credit on for 250,000 from Raji Traders
- iii. Paid salaries sh. 2, 400 by cheque

(3 marks)

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3. **1997 P1**

Prepare a trial balance from the following balances extracted from the books of San enterprises on 30th April, 1995

	Shs
Capital	947,000
Cash	74,000
Premises	870,000
Debtors	36,520
Creditors	45,300
Stock	12,250

(4 marks)

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4. **1998 P2**

Balance the following ledger accounts.

(5 marks)

Dr.	Cash Account		Cr.
	Shs		Shs
Balance b/d	45700	Salaries	4800
Sales	35000	purchases	2000

Dr.	Capital Account	Cr.
	Sh.	Shs
	Balance	20700

Dr.	Salaries Account	Cr.
	Sh	sh
Cash	4800	

Dr	Capital Account	Cr.
	Shs	Shs
Balance	2000	
Cash	2000	

Dr.	Sales Account	Cr.	Sh.
	Sh.		
		Balance b/d	45700
		Cash	35000

5. 2001 P1

The following account balances were obtained from the books of Kiboko Traders on 30th June 1999.

Motor vehicle	240,000
Current liabilities	440,000
Land + building	200,000
Current assets	420,000
Furniture	60,000
Capital	480,000

Prepare a trial balance for Kiboko traders as at 30th June 1999.

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6. 2002 P1

The following balances were extracted from the books of Dipa traders as at 31st December 2000.

Buildings	100,000
Debtors	54,000
Capital	136,000

Prepare a trial balance as at 31 December 2000

[illegible]

Ngoma traders had the following transaction.

(5 marks)

For each of the following transactions state the account to be debited and credited. (4 marks)

A/c debited

A/c credited

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- c) Bought goods and paid by cheque
- d) Proprietor withdrew cash for personal use

9. 2004 P1

Record the following transactions in ledger accounts.

- a) Received Ksh. 20,000 cash in respect of rent paid
- b) Purchased goods worth 30,000 on credit from crown traders.

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10. 2006 Q17 P1

The following balances were extracted from the books of Chebi Traders for the month ended 31 March 2005.

Sh.

Sales	420,000
Purchases	240,000
Motor Van	300,000
Equipment	120,000
Debtors	80,000
Creditors	40,000
Expenses	160,000
Capital	440,000

Prepare trial balance of Chebi Traders for the month ended 31 March 2005. (4 marks)

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11. 2008 Q8 P1

State the type of ledger account to which each of the following account relates:

Account	Type of Ledger Account
Commission Income	
Pre-paid Insurance	
Supplier	
Motor Vehicle	

12. 2008 Q19 P1

Outline the purpose of a trial balance as used in bookkeeping. (4 marks)

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13. 2009 Q2b P2

(b) The trial balance of Zakayo Traders as at june2008 is given below.

	DR Sh	CR Sh
Stock	76,500	
Creditors		450,400
Debtors	350,000	
Bank	260,400	
Fixed assets	970,200	
Cash	120,500	
Capital		1,300,000
Lighting due		<u>27,200</u>
	<u>1,777,600</u>	<u>1,777,600</u>

During the month the following transactions took place

- 2008
- June 5 Paid creditors Sh 228,000 by cheque in full settlement of a debt after deducting 5% cash discount
- 15 Withdrew sh.100, 000 from bank for office use

- 28 Received Sh. 160,000 cash from a debtor after allowing cash discount of 40,000
Record the above transactions in the relevant ledger accounts and balance them off
(10 marks)

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14. 2012 Q19 P1

Given the statement in the table below, indicate the type of entry to be made in the relevant ledger accounts: (4 marks)

Statement	Type of Entry
(i) An increase in revenue	
(ii) A decrease in an asset	
(iii) An increase in an expense	
(iv) A decrease in liability	

15. 2012 Q5a P2

- (a) The following Trial Balance was prepared by Laketi Traders on 31st December, 2009.

Particulars	Dr (shs)	Cr (shs)
Premises	850,000	
Debtors	650,500	
Creditors		820,000
Motor vehicle	800,000	
Equipment	550,500	
Gross profit		1,960,200
Furniture	350,000	
Stock	75,000	
Bank	200,000	

