

PAPER II

SECTION A

(Theory of Book-keeping)

Answer two questions from this section.

1. (a) State five importance of control account. (5 marks)
(b) Outline five components of sales ledger control account. (2½ marks)
(c) List ten components of balance sheet. (5 marks)
2. (a) Explain the following accounting terms:
i. ledger (2½ marks)
ii. depreciation (2½ marks)
iii. source document (2½ marks)
iv. invoice (2½ marks)
v. discount (2½ marks)
3. (a) State five differences between receipts and payments account and income and expenditure account. (10 marks)
(b) List five uses of journal proper. (2½ marks)
4. (a) What is accounting convention? (3½ marks)
(b) Mention four components of trading account. (4 marks)
(c) State five advantages of imprest system. (5 marks)

Bookkeeping 2014 Neco Answers

Lauren Gardner



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