



1934

Book-keeping (1st Year): Technical School Examinations 1934

Department of Education: Technical Instruction Branch

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COURSE IN COMMERCE.

(3)

AN ROINN OIDEACHAIS.
(Department of Education.)

BRAINSE AN CHEÁRD-OIDEACHAIS.
(Technical Instruction Branch.)

TECHNICAL SCHOOL EXAMINATIONS.

1934.

BOOK-KEEPING.

(First Year.)

Friday, May 4th—7 to 9.30 p.m.

Examiner—E. DALY, ESQ.

Co-Examiner—J. F. BURKE, ESQ., D.SC.

GENERAL INSTRUCTIONS.

You are carefully to enter on the Answer Book and Envelope supplied your Examination Number and the subject of examination, but you are not to write your name on either. No credit will be given for any Answer Book upon which your name is written, or upon which your Examination Number is not written.

You must not have with you any book, notes or scribbling-paper.

You are not allowed to write or make any marks upon your paper of questions.

You must not, under any circumstances whatever, speak to or communicate with another candidate; and no explanation of the subject of the examination may be asked for or given.

You must remain seated until your answer-book has been taken up, and then leave the examination-room quietly. You will not be permitted to leave before the expiration of twenty minutes from the beginning of the examination, and will not be re-admitted after having once left the room.

If you break any of these rules, or use any unfair means, you are liable to be dismissed from the examination, and your examination may be cancelled by the Department.

Two hours and a half are allowed for this paper. Answer-books, unless previously given up, will be collected at 9.30 p.m.

INSTRUCTIONS.

Read the General Instructions on page 1.

Answers must be written in ink.

QUESTION.

In addition to Exercise I and Exercise II, candidates may answer one of the following questions:—

(a) Explain fully the uses of the following:—Debit Note, Credit Note, Statement, Invoice, Delivery Docket.

[10 marks.]

or

(b) State the difference between Real and Nominal Accounts giving examples of each. If in doubt as to the classification of an item what test would you apply?

[10 marks.]

EXERCISE I.

James O'Byrne is in business as an Outfitter and on the 1st April, 1934, the following balances appeared in his ledger:—Debtors: Cash in hand, £35; Cash at Bank, £575; Stock, £633; Fixtures and Fittings, £485; Thomas Malone, £125; Michael O'Brien, £280. Creditors:—Owen Mathews, £185; Brian Bradley, £280; Eunan Muleahy, £190. Find his Capital, pass the following transactions through the proper subsidiary books and post to the Ledger.

1934.

- April 2 Bought of Eunan Muleahy:—
 10 doz. poplin shirts @ 90s. per doz.
 1 doz. dressing gowns @ 20s. each
- 3 Paid Brian Bradley by cheque on account £200
- 4 Bought of Owen Mathews:—
 5 gross stiff linen collars @ 84s. per gross.
 3 doz. pyjama suits @ 72s. per doz.
 Terms, cash in 14 days less 2½% discount.

1934.

- April 5 Sold to Thomas Malone:—
 4 Donegal tweed plus-four-suits @
 £5 5s. 0d. each.
 15 doz. silk sports ties @ 36s. per doz.
 less 33½% trade discount on total
 invoice.
- 6 Sold for cash, job lot of stock-soiled
 shirts, collars, etc. £25
- 7 Paid wages and salaries in cash ... £30
- 9 Paid by cheque Brian Bradley the
 balance of his account, being allowed
 2½% discount on the amount due
 1st inst.
- 10 Drew by cheque for self £20
- 11 Thomas Malone returned as unsuitable
 5 doz. silk sports ties purchased 5th inst.
- 12 Drew from bank for office use £140
- 13 Paid one year's rent by cheque £150
 Sold to Michael O'Brien:—
 26 doz. tweed caps @ 50s. per doz.
 6 only blue flannel blazers @ 18s. 6d.
 each.
- 14 Paid wages and salaries in cash ... £25
- 15 Paid Owen Mathews by cheque on
 account £100
- 16 Received from Thomas Malone cheque
 which was lodged in bank. Allowed
 him £5 discount.
- 17 Bought new typewriter and paid for it
 by cheque £24
- 18 Paid trade expenses in cash £10
- 20 Received from Michael O'Brien cheque
 to settle his account due 1st inst. less
 5% discount and lodged it in bank.
- Balance the Ledger as on 21st April and extract a
 Trial Balance. No Profit and Loss Account or Balance
 Sheet is required.

[75 marks.]

EXERCISE II.

Journalize the following transactions:—

1934.

- Jan. 1 Commenced business with £1,500 of which I paid £1,400 into the bank and kept £100 in the office.
Bank debited my account with cheque book 100 cheques.
- „ 2 Bought goods for cheque, £400.
- „ 3 Bought motor delivery van for £150 from Keating & Co. on credit.
- „ 4 Sold goods on credit to James White, £200.
- „ 5 Drew by cheque for private use, £10.
Cash sales for the week lodged in bank, £150.

[15 marks.]