



1933

# Book-keeping (1st Year): Technical School Examinations 1933

Department of Education: Technical Instruction Branch

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# COURSE IN COMMERCE.

(3)

AN ROINN OIDEACHAIS.  
(Department of Education.)

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

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TECHNICAL SCHOOL EXAMINATIONS.

1933.

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**BOOK-KEEPING.**  
(First Year.)

*Thursday, May 4th—7 to 9.30 p.m.*

*Examiner—E. DALY, ESQ.*

*Co-Examiner—J. F. BURKE, ESQ., D.SC.*

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## 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) On balancing his books a trader finds the following:—

Cash Account	Dr. balance	...	...	...	£30
Profit and Loss Account	Dr. balance	...	...	...	50
F. Murphy's Account	Cr. balance	...	...	...	20

Explain the meaning of each of these balances.

[10 marks.]

*Or*

(b) Name the principal subsidiary books used in account keeping and state the purpose of each.

[10 marks.]

## EXERCISE I.

John MacCarthy began business as a furniture dealer on January 1st, 1933, his financial position being as follows:—

Cash in hand £35, Stock £750, Fixtures and Fittings £75. Sundry Debtors:—T. O'Leary £480, F. Malone £95. Sundry Creditors:—J. Fogarty £190, M. Kelly £45, T. Gannon £72.

Make the usual opening entry in the Journal, transfer the balances to the Ledger and post thereto the following transactions through the proper subsidiary books:—

1933.

- Jan. 2. T. O'Leary sent a cheque for the amount of his account less 5% discount. Lodged the cheque in bank.
- „ 3. Transferred from stock for permanent use in the office a Roll Top Desk value £10

„	4.	Sold on credit to F. Malone 1 Mahogany Bedroom Suite ... ..	30
„	5.	Paid by cheque on account to J. Fogarty	100
„	6.	Sold on credit to T. Gannon : 6 Kitchen Chairs at 6s. 6d. each. 12 Bentwood Chairs at 8s. 6d. each. 6 White Deal Dressers at £1 0s. 0d. each. 1 Oak Bookcase at £5. Packing 14/-, not returnable. Allowed 20% trade discount on total amount of invoice.	
„	7.	Paid wages in cash ... ..	5
„	9.	Sold for cash 1 Sheraton pattern China Cabinet ... ..	25
„	10.	Purchased at auction and paid for them by cheque 10 assorted easy chairs for the sum of ... ..	10
		Paid cash for repairs to ditto ... ..	2
„	11.	Received a cheque from F. Malone in settlement of his account to date and lodged it in bank. Discount allowed to him ... ..	3
„	12.	Purchased on credit from M. Kelly : 4 Satin Walnut Bedroom Suites at £10 each. 3 Mahogany Dining-Room Tables at £5 each. Less 10% discount on total amount of invoice.	
„	13.	Drew by cheque for personal use ...	10
„	14.	Paid wages in cash ... ..	6
„	16.	Purchased for cash a Mahogany Side-board ... ..	5
		Cash Sales to date lodged in bank ...	100
„	18.	Paid for packing materials cash ...	10
„	19.	Paid by cheque half year's rent ...	25
„	21.	Paid wages in cash ... ..	8

Balance the Cash Book and Ledger as on the 21st January, 1933, and extract a Trial Balance. No Profit and Loss Account or Balance Sheet is required.

[75 marks.]



## EXERCISE II.

Rule a Petty Cash Book, kept on the Imprest System, with appropriate columns, enter up the following items and balance it as on January 7th, 1933:—

1933.		£	s.	d.
Jan. 2.	Received Imprest from Cashier ...	5	0	0
" 3.	Paid for postage stamps ...		10	6
	Paid for telegrams ...		3	0
	Paid for trunk telephone calls ...		3	9
" 4.	Motor hire and tram fares ...		7	6
" 5.	Paid for Cleaners' Wages ...		10	0
" 6.	Bought insurance stamps ...		15	0
" 7.	Bought ink, rubber stamp, etc. ...		10	0

[15 marks.]