

**Accounting 1 (Semester/Year) (10)**

**Accounting 1 (Theory)**

The year ended 31st March 2019 is the first year of business for a company. The following information is available for the year ended 31st March 2019. The company's financial statements are to be prepared for the year ended 31st March 2019.

**Part A: Journal Entry**

Record the following transactions:

- (i) Received from a customer account
- (ii) Paid for the purchase of goods on credit
- (iii) Paid for the purchase of goods on credit

Particulars	1	2	3	4	5	6	7
Debit	1	2	3	4	5	6	7
Credit	1	2	3	4	5	6	7

**Part B: T-accounts**

Record the following transactions:

- |  |      |   |      |
|--|------|---|------|
| (i) Received from a customer account           | 1000 | (ii) Received from a customer account           | 1000 |
| (iii) Paid for the purchase of goods on credit | 1000 | (iv) Paid for the purchase of goods on credit   | 1000 |
| (v) Paid for the purchase of goods on credit   | 1000 | (vi) Paid for the purchase of goods on credit   | 1000 |
| (vii) Paid for the purchase of goods on credit | 1000 | (viii) Paid for the purchase of goods on credit | 1000 |
| (ix) Paid for the purchase of goods on credit  | 1000 | (x) Paid for the purchase of goods on credit    | 1000 |

**Part C: Balance Sheet**

- |                 |      |              |      |
|-----------------|------|--------------|------|
| (i) Capital     | 1000 | (ii) Debtors | 1000 |
| (iii) Creditors | 1000 | (iv) Cash    | 1000 |

# 2nd Semester Exam Review Sheet Answer

**Michael Rajnik**



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