EXAMINATIONS COUNCIL OF ESWATINI
Junior Certificate Examination

CANDIDATE NAME								
CENTRE NUMBER					CANDIDATE NUMBER			

BOOKKEEPPING AND ACCOUNTS **520/02**

Paper 2 **October / November 2025**

2 hours

Candidates answer on the Question Paper.
Additional materials: Calculator.

READ THESE INSTRUCTIONS FIRST

Write your name, centre number and candidate number in the spaces provided.
Answer **all** questions.
Write your answers using **blue** or **blac**k pen.
Marks are given in [ ] at the end of each question or part question.
Special attention must be paid to **legibility** and **neatness**.
Name(s) of businesses/persons used in this paper are fictitious.

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1.	
2.	
3.	
4.	
5.	
Total	

This document consists of **12** printed pages.

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Question 1

Zee Distributors buys and sells goods on both cash and credit basis. They sent the following statement of account to Fana Traders.

STATEMENT OF ACCOUNT

ZEE Distributors
Mpumelelo Building
Industrial Site
Eveni
+268 240 26800

Fana Traders
Mahleka Street
Sisekhaya

Date: 31 August 2025

Date	Reference	Debit E	Credit E	Balance E
2025				
Aug 1	Balance			10 000
1	Cheque		9 800	200
1	Discount		200	0
13	Invoice number 029	3 100		3 100
18	Credit note number 015		120	2 980

The last amount in the balance column is the amount due
Terms: 2% cash discount if account paid by 13 September 2025

REQUIRED

(a) Explain the purpose of the statement of account.

.....

.....

..... [2]

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(b) Explain the entries in the statement of account on the following dates.

2025
Aug 1 Balance E10 000

……

……

……

2025
Aug 13 Invoice number 029, E3100

……

……

……

2025
Aug 18 Credit note number 015, E120

……

……

…… [6]

(c) Identify the subsidiary book Zee Distributors used for each of the entries in the statement of account.

2025	Statement of account entry	Subsidiary Book
Aug 1	Cheque	
1	Discount	
13	Invoice number 029	
18	Credit note number 015	

[4]

(d) Complete the table to identify the accounts Zee Distributors debited and credited when recording the following entries after receiving the documents.

The first one has been completed as an example.

2025	Reference	Account Debited	Account Credited
Aug 1	Cheque E9 800	*Bank*	*Fana Traders*
1	Discount E200		
13	Invoice E3100		
18	Credit note E120		

[6]

[Total: 18 marks]

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Question 2

Zinhle, a trader, records business transactions in books of accounts. She provided the following transactions for the month ended 30 September 2025.

2025
Sept 5 Purchased an office desk on credit from Abahle, E5000
10 Bubu, a trade receivable, was charged interest on an overdue account, E300
16 Goods taken by Zinhle for own use, E800
28 Mavi's account, E1200, was written off as irrecoverable debt

REQUIRED

(a) Record Zinhle's transactions in the general journal. Narratives are required.

General Journal

				E		E	

[12]

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(b) Post the entries from Zinhle's general journal in **2(a)** to the ledger.

[8]

(c) State **two** uses of the general journal other than the ones recorded in Zinhle's books in **2(a)**.

1……...

2…… [2]

[Total: 22 marks]

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QUESTION 3

Bhiza, a trader, has little knowledge of Bookkeeping. He prepared a trial balance which did not balance. The debit side exceeded the credit side by E600.

Bhiza
Trial Balance as at 31 August 2025

	E	E
Capital		19 300
Sales		12 700
Purchases	7 600	
Rent payable	1 000	
Wages and salaries	1 900	
Motor expenses	700	
Trade receivables	10 500	
Trade payables		9 500
Motor vehicle	19 000	
Cash	1 400	
	42 100	41 500

After failing to locate errors, Bhiza decided to use the suspense account.

The following errors were later discovered.

1 Cash sales, E1500, were recorded in the books of account as, E1050

2 A cheque received from Sibona, E800, was recorded in Sibongo's account

3 Payment of E500 for motor tyres was recorded correctly in the cash book but entered in the motor vehicle's account

4 Rent received, E600 had been omitted from the trial balance

REQUIRED

(a) Explain the purpose of a suspense account.

.....

.....

..... [2]

(b) Explain how the difference in the totals of Bhiza's trial balance would be treated in the trial balance and suspense account.

Trial balance .....

Suspense account ..... [2]

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(c) Prepare Bhiza's trial after the correction of errors.

Bhiza
Corrected Trial Balance as at 31 August 2025

[9]

(d) Complete the table to show the effects of correcting the errors on non-current assets, current assets and capital. State increase, decrease or no effect.

The first one has been completed as an example.

Error	Effect on non-current assets	Effect on current assets	Effect on capital
1	*no effect*	*increase*	*increase*
2			
3			
4			

[9]

(e) List **three** types of errors that are revealed by a trial balance.

1……..

2……..

3…… [3]

[Total: 25 marks]

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Question 4

Busi, a trader, realises the importance of correctly classifying transactions as revenue expenditure, capital expenditure, revenue receipts, or capital receipts.

REQUIRED

(a) Explain the difference between revenue expenditure and capital expenditure.

Revenue expenditure

.....

.....

.....

Capital expenditure

.....

.....

..... [4]

(b) Complete the table by placing a tick (✓) to identify revenue expenditure, capital expenditure, revenue receipts and capital receipts items from the following transactions.

The first one has been completed as an example.

Transaction	Revenue expenditure	Capital expenditure	Revenue receipt	Capital receipt
Paid cash for rent	✓			
Bought office printer				
Goods sold for cash				
Paid cash for motor expenses				
Received a loan from a bank				
Sold an old office desk				
Bought stationery for cash				
Received cash discount				
Painting a new business building				

[8]

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Busi organises ledger accounts according to the different classes of accounts

REQUIRED

(c) State the class of ledger account for each of Busi's accounts.

The first one has been completed as an example.

Ledger account	Class of ledger account
Salaries	*Nominal*
Office equipment	
Drawings	
Sales	
Cash	
Zwide, a trade payable	
Interest payable account	

[6]

[Total: 18 marks]

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Question 5

Nono, a sole trader, runs a stationery shop. The following information was provided on 30 September 2025.

	E
Purchases	42 000
Inventory on 1 October 2024	5 400
Revenue	72 500
Returns inward	500
Returns outward	700
Equipment at cost	90 000
Salaries	12 000
Rent	5 000
Electricity	1 900
Discount received	300

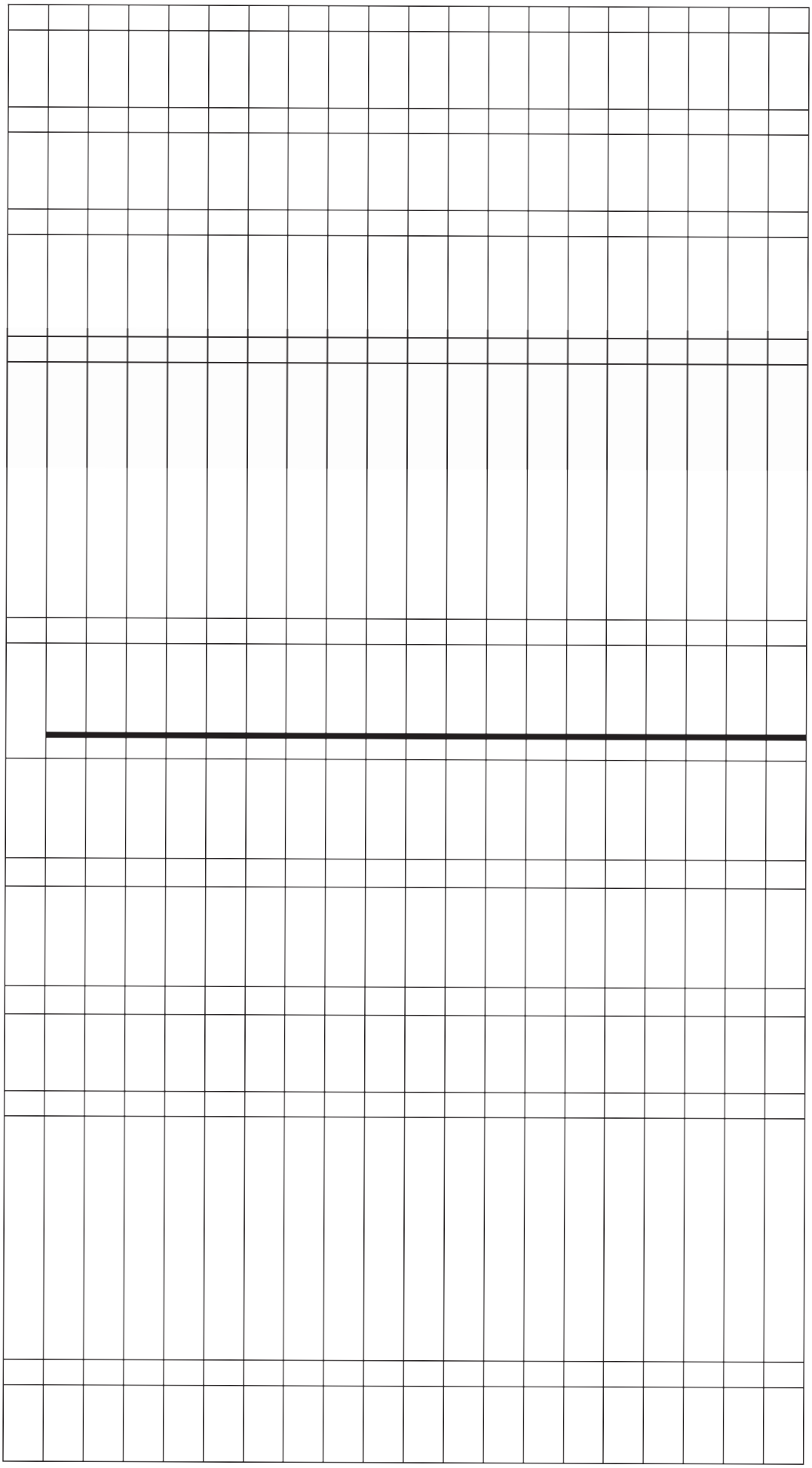
Additional information at 30 September 2025

1 Inventory E3700
2 Rent accrued is E1000
3 Electricity prepaid is E900
4 Irrecoverable debt written off, E200
5 Depreciation on equipment is charged at 10% per annum

REQUIRED

(a) Prepare Nono's income statement for the year ended 30 September 2025.

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[15]

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(b) State **two** reasons why Nono's business calculates profit.

1.....

.....

2.....

..... [2]

[Total: 17 marks]

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