Thuto360 Revision Bank

Free practice for every learner in Botswana

MOCK PAPER

BGCSE Accounting — Thuto360 mock paper

Accounting · Form 5 · BGCSE

QUESTIONS	TOTAL MARKS	TIME ALLOWED
16	**24**	**120 minutes**

Name _____

Class / school _____

Date _____

Score _____ / 24

Instructions

A Thuto360 practice paper in the style of the national examination — not an official BEC paper.

Section A is multiple choice and is marked as soon as you hand in. Section B is written: your teacher marks it, or, if you are practising on your own, you mark it yourself against the marking guide.

Multiple choice: circle the letter of the right answer. Where it says "tick every correct answer", more than one is right. Written questions: answer on the lines given; the marks for each part are in brackets. The answers are on the last page.

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Section A — multiple choice

1. Using the reducing-balance method at 20%, what is the second year's depreciation on a P100 000 vehicle?

- (A) P16 000
- (B) P64 000
- (C) P20 000
- (D) P36 000

2. A provision for doubtful debts is an example of the…

- (A) money measurement concept
- (B) business entity concept
- (C) going concern concept
- (D) prudence concept

3. A bank reconciliation statement explains the difference between…

- (A) sales and purchases
- (B) the cash book balance and the bank statement balance
- (C) stock and cost of sales
- (D) debtors and creditors

4. A cheque paid to a supplier that has not yet reached the bank is…

- (A) a dishonoured cheque
- (B) a standing order
- (C) a lodgement
- (D) an unpresented cheque

5. Bank charges on the bank statement not yet in the cash book should be…

- (A) debited in the cash book
- (B) credited in the cash book
- (C) added to sales
- (D) ignored

6. Current ratio = …

- (A) current liabilities ÷ current assets
- (B) current assets ÷ current liabilities
- (C) sales ÷ stock
- (D) net profit ÷ sales

7. Gross profit P40 000 on sales of P160 000. What is the gross profit margin?

- (A) 40%
- (B) 75%
- (C) 25%
- (D) 33.3%

8. A falling rate of stock turnover may suggest…

- (A) sales are rising fast
- (B) lower expenses
- (C) too little stock
- (D) goods are selling more slowly

9. A suspense account is opened when…

- (A) the business makes a loss
- (B) stock is counted
- (C) a debtor pays
- (D) the trial balance does not agree

10. Which item appears in the balance sheet?

- (A) Sales
- (B) Rent paid
- (C) Debtors
- (D) Wages

11. Prepaid rent at the year end is shown as…

- (A) a current liability
- (B) capital
- (C) an expense increase
- (D) a current asset

12. Accrued wages at the year end are shown as…

- (A) a fixed asset
- (B) a current liability
- (C) a current asset
- (D) income

13. Depreciation is…

- (A) money paid to suppliers
- (B) a type of discount
- (C) a bank charge
- (D) the loss in value of a non-current asset over time

14. A vehicle costs P100 000 and is depreciated at 20% a year by the straight-line method. What is the depreciation each year?

- (A) P20 000
- (B) P80 000
- (C) P16 000
- (D) P10 000

Section B — structured questions

15. On 31 March the cash book showed a debit balance of P4 200. The bank statement showed P4 950. Unpresented cheques were P1 400, a deposit of P600 was not yet credited by the bank, and bank charges of P50 had not been entered in the cash book.

(a) Update the cash book and give its corrected balance. [2]

(b) Prepare the bank reconciliation statement starting from the bank statement balance. [3]

16. Kgosi Transport bought a minibus for P240 000 on 1 January 2024. Depreciation is 25% per year, reducing balance.

(a) Calculate depreciation for 2024. [1]

(b) Calculate depreciation for 2025. [2]

(c) Give the net book value on 31 December 2025. [1]

(d) Give one reason a business charges depreciation. [1]

Answers

Check your work after you finish. Multiple-choice questions score only when every right answer is chosen.

1	A	**2**	D	**3**	B	**4**	D	**5**	B
6	B	**7**	C	**8**	D	**9**	D	**10**	C
11	D	**12**	B	**13**	D	**14**	A	**15**	See below
16	See below								

Marking guide for written questions

Question 15

(a) [2] 4 200 − 50 (1) = P4 150 (1)

(b) [3] 4 950 (1) + 600 deposit not yet credited (1) − 1 400 unpresented cheques = P4 150, agreeing with the cash book (1)

Question 16

(a) [1] P60 000 (1)

(b) [2] 25% of 180 000 (1) = P45 000 (1)

(c) [1] 240 000 − 105 000 = P135 000 (1)

(d) [1] Matching / spreads cost over useful life / shows a true value of assets (1)