

**Question 1 - 2022 Q6****Marks: 6**

Balance the following bank account and bring down the balance at the end of the month.

Dr			Bank Account			Cr
Date	Details	Total	Date	Details	Total	
2021		€	2021		€	
Oct 1	Balance b/d	550	Oct 10	Wages	300	
12	Cash sales	340	20	Cash purchases	200	

Question 2 - 2022 Q9**Marks: 6**

On 31 March 2022, Marian Nowak, owner of Party Cosmetics Ltd, lodged cash sales of €5,200. There was no VAT on these sales. Post these transactions to the relevant ledger accounts below:

Dr			Sales a/c			Cr
Date	Details	Total (€)	Date	Details	Total (€)	

Dr			Bank/Cash a/c			Cr
Date	Details	Total (€)	Date	Details	Total (€)	



**Question 3 - 2023 Q7****Marks: 6**

Balance the following bank account and bring down the balance at the end of the month.

Dr Cr Bank Account					
Date	Details	Total	Date	Details	Total
2023		€	2023		€
May 1	Balance b/d	450	May 9	Wages	465
16	Cash sales	640	23	Cash purchases	345

Question 4 - 2026 Q10**Marks: 6**

Balance the following bank account and bring down the balance at the end of the month.

Bank account					
Date	Details	Total	Date	Details	Total
2025			2025		
May 1	Balance b/d	210	May 26	Wages	1,560
May 15	Sales	2,000			



Question 5 - 2019 Q17 (a) - I**Marks: 35**

Food2Go Ltd is a fast food retailer which operates in 10 locations in Dublin. Complete the Analysed Cash Book of Food2Go Ltd for the month of May from the information provided below and balance the account.



Date	Transaction	Amount €
01/05/2019	Shareholders invested in company	21,500
04/05/2019	Sold goods	12,000 + VAT at 13.5%
06/05/2019	Paid wages	3,000
15/05/2019	Purchased goods for resale	5,600 + VAT at 13.5%
23/05/2019	Paid electricity	670
27/05/2019	Paid wages	2,850



4

3



(iii) Post all totals and balances from the analysed cash book of Food2Go Ltd to the relevant ledger accounts below.

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
_____ a/c				_____ a/c			
Date	Details	Total		Date	Details	Total	





Question 6 - 2024 Q17 (a) - I

Marks: 40

Clean Cosmetics Ltd is an organic skincare retailer located in Dublin.
To further increase sales, they have recently launched an online store.



(a) Complete and balance the Analysed Cash Book of Clean Cosmetics Ltd
for the month of May 2023 using the information below:

Date	Transaction	Amount €
04/05/23	Sold goods	15,000 plus VAT 23%
09/05/23	Shareholders invested capital into the business	12,500
12/05/23	Paid telephone & broadband	1,700
17/05/23	Purchased goods for resale	10,000 plus VAT €2,300
26/05/23	Paid wages	14,000
30/05/23	Sold goods	18,000 plus VAT 23%

Workings if required:



[illegible]



Question 6 - 2024 Q17 (a) - III

Marks: 40

(b) Post all totals and balances from the Analysed Cash Book of Clean Cosmetics Ltd to the relevant ledger accounts below.

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

Dr				Cr			
				_____ a/c			
Date	Details	Total	Date	Details	Total		

9[illegible]



Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	

(ii) Post all relevant totals from the Analysed Cash Book of Eat Right Ltd to the ledger accounts below.

Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	

Dr				Cr			
				a/c			
Date	Details	Total		Date	Details	Total	





(iii) Using the ledger balances complete the trial balance for Eat Right Ltd.

Trial Balance of Eat Right Ltd as at 31 st May 2024		
	Dr	Cr





Solution Question 1 - 2022 Q6

Balance the following bank account and bring down the balance at the end of the month.

Dr		Bank Account				Cr
Date	Details	Total	Date	Details	Total	
2021		€	2021		€	
Oct 1	Balance b/d	550	Oct 10	Wages	300	
Oct 12	Cash sales	340	Oct 20	Cash purchases	200	
			Oct 31	Balance c/d	390(1m)	
		890 (1m)	(1m)		OF	
					890 (1m)	
Nov 1	Balance b/d	390(1m)				
(1m)		OF				

Solution Question 2 - 2022 Q9

On 31 March 2022, Marian Nowak, owner of Party Cosmetics Ltd, lodged cash sales of €5,200. There was no VAT on these sales. Post these transactions to the relevant ledger accounts below:

Dr		Sales a/c		Cr	
Date	Details	Total (€)	Date	Details	Total (€)
			31/03/22	Bank/Cash	5,200
			(1m)		(2m)

Dr		Bank/Cash a/c		Cr	
Date	Details	Total (€)	Date	Details	Total (€)
31/03/22	Cash Sales	5,200			
(1m)		(2m)			





Solution Question 3 - 2023 Q7

Balance the following bank account and bring down the balance at the end of the month.

Dr		Bank Account			Cr
Date	Details	Total	Date	Details	Total
2023		€	2023		€
May 1	Balance b/d	450	May 9	Wages	465
16	Cash sales	640	23	Cash purchases	345
			(1m) 31	Balance c/d	280 (1m)
					O.F
		1,090			1,090
		(1m)			(1m)
1/6 1m	Balance b/d	280 (1m)			
		O.F			



Solution Question 5 - 2019 Q17 (a)

Dr						Analysed Cash Book of Food2Go Ltd							Cr
Date	Details	Bank	Sales	VAT	Capital	Date	Details	Bank	Purchases	VAT	Wages	Electricity	
2019		€	€	€	€	2019		€	€	€	€	€	
01/05	Capital	21,500			21,500	06/05	Wages	3,000			3,000		
04/05	Sales	13,620 O.F	12,000	1,620		15/05	Purchases	6,356 O.F	5,600	756			
						23/05	Electricity	670				670	
						27/05	Wages	2,850			2,850		
						31/05	Balance c/d	22,244 O.F					
		35,120	12,000	1,620	21,500			35,120	5,600	756	5,850	670	
01/06	Balance b/d	22,244 O.F											

16 figures @ 1m (no marks for totals of columns) + 1m for date + 1m for details

- (ii) Amount of money in the Food2Go Ltd bank account at the end of the month.

€22,244 O.F [3m]

- (iii) Post all totals and balances from the analysed cash book of Food2Go Ltd to the relevant ledger accounts below.
Allow 1m for Dates

Dr			VAT a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Purchases	756 O.F 1m	31/05/19	Sales	1,620 O.F 1m			
31/05/19	Balance c/d	864 O.F 1m						
		1,620						1,620
			01/06/19	Balance b/d	864 O.F 1m			

Dr			Capital a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
			31/05/19	Bank/Cash	21,500 1m			

Dr			Purchases a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Bank/Cash	5,600 1m						

Dr			Electricity a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Bank/Cash	670 1m						

Dr			Wages a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Bank/Cash	5,850 4m						

Dr			Sales a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
			31/05/19	Bank/Cash	12,000 1m			



Solution Question 6 - 2024 Q17 (a)

Analysed Cash Book of Clean Cosmetics Ltd												
Dr						Cr						
Date	Details	Bank	Sales	VAT	Capital	Date	Details	Bank	Purchases	VAT	Wages	Tel & broadband
2023		€	€	€	€	2023		€	€	€	€	€
04/05	Sales	18,450 OF	15,000	3,450		12/05	Telephone & Broadband	1,700				1,700
09/05	Share Capital	12,500			12,500	17/05	Purchases	12,300 OF	10,000	2,300		
30/05	Sales	22,140 OF	18,000	4,140		26/05	Wages	14,000			14,000	
						31/05	Balance c/d	25,090 OF				
		53,090	33,000	7,590	12,500			53,090	10,000	2,300	14,000	1,700
01/06	Balance b/d	25,090 OF										
17 figures @ 1 mark (no marks for total of columns) 1m for dates 3m for details 21m Total												

Sales a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
			31/05/23	Bank/Cash	33,000 3m

Purchases a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
31/05/23	Bank/Cash	10,000 1m			

VAT a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
31/05/23	Purchases	2,300 1m	31/05/23	Sales	7,590 2mOF
31/05/23	Balance c/d	5,290 1mOF			
		7,590			7,590
			01/06/23	Balance b/d	5,290 1mOF

Wages a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
31/05/23	Bank/Cash	14,000 1m			

Share Capital a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
			31/05/23	Bank/Cash	12,500 1m

Telephone & Broadband a/c 1m					
Dr			Cr		
Date	Details	Total	Date	Details	Total
31/05/23	Bank/Cash	1,700 1m			

1m for Dates



Solution Question 7 - 2025 Q17 (a)

Question 17 (a) (i) Complete the Analysed Cash Book of Eat Right Ltd for the month of May in 2024 from the information provided below and balance the account. **19m** (Dates 1m Details 2m)

Date	Transaction	Amount €	Workings if required
01/05/2024	Shareholders invested in the company	17,500	
03/05/2024	Purchased goods for resale	9,000 + VAT@23%	
05/05/2024	Sold goods	11,000 + VAT@23%	
12/05/2024	Paid wages	3,000	
19/05/2024	Paid electricity bill	2,000	
26/05/2024	Paid wages	3,000	

Analysed Cash Book of Eat Right Ltd												Cr
Date	Details	Bank	Sales	Vat	Capital	Date	Details	Bank	Purchases	VAT	Electricity	Wages
2024		€	€	€	€	2024		€	€	€	€	€
					17,500 1m			11,070 1m O.F.	9,000 1m	2,070 1m		
1/5	Capital	17,500 1m				3/5	Purchases					
		13,530 1m O.F.		2,530		12/5	Wages	3,000 1m				3,000 1m
5/5	Sales		11,000 1m	1m		19/5	Electricity	2,000 1m			2,000 1m	
						26/5	Wages	3,000 1m				3,000 1m
						31/5	Balance c/d	11,960 1m O.F.				
		31,030	11,000	2,530	17,500			31,030	9,000	2,070	2,000	6,000
1/6	Balance b/d	11,960 1m O.F.										

(ii) Post all relevant totals from the Analysed Cash Book of Eat Right Ltd to the ledger accounts below **18m** (Date 2m)

Capital a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
			31/5/24	Bank / Cash	17,500 1m	

Electricity a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
31/5/24	Bank / Cash	2,000 1m				

Sales a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
			31/5/24	Bank / Cash	11,000 1m	

Wages a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
31/5/24	Bank / Cash	6,000 2m				

Purchases a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
31/5/24	Bank / Cash	9,000 1m				

VAT a/c 1m						Cr
Date	Details	Total	Date	Details	Total	
31/5/24	Purchases	2,070 1m O.F.	31/5/24	Sales	2,530 1m O.F.	
31/5/24	Balance c/d	460 1m O.F.				
		2,530			2,530	
			1/6/24	Balance b/d	460 1m O.F.	

(iii) Using the ledger balances complete the trial balance for Eat Right Ltd. **8m**

Trial Balance of Eat Right Ltd as at 31 st May 2024		
	Dr	Cr
Capital		17,500 1m O.F.
Sales		11,000 1m O.F.
Purchases	9,000 1m O.F.	
Electricity	2,000 1m O.F.	
Wages	6,000 1m O.F.	
VAT		460 1m O.F.
Bank	11,960 1m O.F.	
	28,960 O.F.	28,960 O.F.

