



EXAMINATIONS COUNCIL OF ZAMBIA

JUNIOR SECONDARY SCHOOL LEAVING EXAMINATION (GRADE 9) – 2019

Business Studies 609/1

(INTERNAL CANDIDATES)

Time: 2 hours 30 minutes

Marks: 100

Instructions to candidates

- 1 There are **three (3)** sections in this paper, Sections **A, B** and **C**.
- 2 Answer all the questions.
- 3 All answers for this examination must be written in the **Answer Booklet** provided.
- 4 **Section A:** Four suggested answers are given **A B C** and **D**. choose the best one and show it in the space provided by marking on it with a cross (**X**)

For example if the answer is **D**

A	B	C	<input checked="" type="checkbox"/> D
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Section B and C: Write the answers in the **Answer Booklet** provided.

- 5 You are given **ten (10)** minutes to: Write your name, candidate number, school/centre name and code on the **Answer Booklet** and read through the paper.
- 6 Do not start writing until you are told to do so.

Information for Candidates

Non programmable calculators may be used.

Cell phones are not allowed in the examination room.

DO NOT TURN THIS PAGE UNTIL YOU ARE TOLD TO DO SO.

SECTION A

Answer all the questions in this section in the Answer Booklet provided by putting a cross (X) on the letter you have chosen as your answer.

- 1** The type of an office which has more than one person in a room is called ... office.

 - A** virtue
 - B** open
 - C** crossed
 - D** closed
- 2** The filing equipment which allows files to be kept side by side is known as ... filing cabinet.

 - A** box
 - B** horizontal
 - C** lateral
 - D** vertical
- 3** Which type of business offers training to its members?

 - A** Company
 - B** Co-operate
 - C** Partnership
 - D** Sole trader
- 4** A business may be closed off because of ...

 - A** bankruptcy.
 - B** competitors.
 - C** investments.
 - D** solvency.
- 5** Paper clips are used for ...

 - A** keeping papers together permanently.
 - B** keeping papers together temporarily.
 - C** separating papers permanently.
 - D** separating papers temporarily.
- 6** An exchange of goods for goods is known as ... transaction.

 - A** barter
 - B** bank
 - C** cash
 - D** credit

- 7 The business document that shows pictures, prices and terms of payment of goods for sale is known as ...
- A a quotation.
 - B an inquiry.
 - C an estimate.
 - D a catalogue.
- 8 The source document that is used to start the accounting process in both books of the buyer and seller is known as ...
- A an invoice.
 - B a debit note.
 - C a credit note.
 - D a cheque.
- 9 Goods sold on credit are first recorded in the ...
- A Cash Book.
 - B General Journal.
 - C Purchases Journal.
 - D Sales Journal.
- 10 The Sales Account is an example of ... Account.
- A Nominal and Personal
 - B Nominal
 - C Personal
 - D Real
- 11 The type of Ledger in which Real and Nominal Accounts are recorded is called ... Ledger.
- A Sales
 - B Purchases
 - C General
 - D Creditors
- 12 On 31st December, 2017, the cost of Fixed Assets was K2 200.00, Current Assets were valued at K2 000.00 and current liability were K1 200.00. Calculate the value of working capital.
- A K800.00
 - B K1 200.00
 - C K3 000.00
 - D K3 200.00

- 13** Mwangala's net pay is K10 500.00, her total deductions are K2 500.00. While her total allowances are K1 500.00. Calculate her gross pay.
- A** K14 500.00
 - B** K13 000.00
 - C** K12 000.00
 - D** K11 500.00
- 14** The process of putting money aside for purposes of getting more financial gain is called ...
- A** investment.
 - B** dividend.
 - C** budgeting.
 - D** bonds.
- 15** A ... Account is a high interest earning account.
- A** Current
 - B** Deposit
 - C** Save as you earn
 - D** Savings
- 16** A message sent by means of a telephone is called...
- A** email.
 - B** fax.
 - C** phonogram.
 - D** telex.
- 17** What do the letters FIFO stand for?
- A** First in First Offer
 - B** First in First Opened
 - C** First in First Order
 - D** First in First Out
- 18** Manda ensures that the right quality and quantity of goods are maintained in the business at a low cost. Which department is in charge of this?
- A** Stores Department
 - B** Purchases Department
 - C** Production Department
 - D** Maintenance Department

- 19** Which of the following statements describe the function of business plan?
- (i) Helps in training of employees of the business
 - (ii) Shows what type of business to set up
 - (iii) Helps in motivating employees of the business
 - (iv) Helps to check on the progress of the business
- A** (i) and (iii)
B (ii) and (iv)
C (iv) and (i)
D (iv) and (iii)
- 20** The Accountant of the company usually sends the company Cashier to deposit cash and cheques received from customers. Which document does the Cashier use?
- A** Cheque book
B Pay slip
C Pay in slip
D Withdraw slip

[20 marks]

SECTION B

Answer all the questions in this section. Write your answers in the Answer Booklet in the spaces provided.

- 1** Use the word list to answer the following questions.

Word list

Legal Department, Administration Department, Transport Department, Human Resource Department.

- (a)** K.B. Enterprise Limited is an organization with various departments responsible for different functions. Which department is in charge of ...

(i) hiring and deciding on staff disciplinary matters. [1]

(ii) monitoring, supervising and implementing planned activities in an organisation. [1]

- (b)** Arrange the following items in chronological order:

Name of child		Date of birth	
(i)	Moonga Nelson	(i)	20 th June, 2017
(ii)	Nyambe James	(ii)	1 st October, 2017
(iii)	Sakala Alice	(iii)	24 th March, 2017
(iv)	Zyambo Mercy	(iv)	4 th August, 2017 [2]

- (c) Use the **word list** below to complete the statements that follow:

Word List

Telex, Cash on Delivery, Internet, Poste Restante

- (i) Which service allows visitors to collect the mail in person while in a different town? [1]
- (ii) Which service allows a customer to pay for goods upon collection? [1]
- (d) From the following deductions on Natasha's pay-slip identify the statutory deductions.
- (i) Pension contributions
- (ii) Lay bye payments
- (iii) Personal levy
- (iv) Pay as You Earn
- (v) Standing Order – water bills
- (vi) Insurance premiums
- (vii) National Pension Scheme Authority (NAPSA) [4]

[10 marks]

- 2 (a) What type of business transactions are shown below?
- (i) Payment of workers salary using credit transfer. [1]
- (ii) Payment made for five chairs after 1 month. [1]
- (b) Nchimunya, a procurement Officer for J.M. Company Limited of Mongu, wishes to buy 20 camp chairs at K120.00 each from Munalula General Dealers of Kaoma. The document was prepared on 24th April, 2017.
- Required to:**
- Fill in an order form. [3]
- (c) On 10th March, 2017, a customer went into J M K Stores to buy 1 bag of mealie meal at K100.00 and a 5 litre container of cooking oil at K90.00. The customer gave the store cashier a K200.00 to settle the bill for the two items at 14:30 hours.
- Required to:**
- Fill in a Cash Sales Slip. [3]
- (d) What does the abbreviation C.E.O stand for? [1]

- (e) Classify the following items into Real, Personal or Nominal Accounts.
- (i) Sales Account
 - (ii) Purchases Account
 - (iii) Car Account
 - (iv) ABZ Crafts Limited Account [2]
- (f) Complete the table below. Write your answers in the **Answer Booklet**.

S/No	Transaction	Account to be Debited	Account to be Credited
(i)	Paid E Banda by cheque.		
(ii)	Sold goods by cash.		
(iii)	Bought motor van on credit from M.K Motors Limited		
(iv)	Paid cash into bank		

[4]

[15 marks]

- 3 (a) List at least **five** parts of a Business Plan. [5]
- (b) (i) Use the following information to prepare Mwitwa's budget for the month of July 2017.

	K
Income	10 200.00
Groceries	1 200.00
Cleaning materials	3 500.00
Stationery	1 500.00

[4]

- (ii) Give any example through which Mwitwa can save her money. [1]
- (c) (i) Describe an Investment Account. [2]
- (ii) Cephas Zimba, a Savings Account holder of account number 06451 requested for a debit card for the newly opened account at Bank WXZ, Solwezi Branch. The card was issued on 1st April, 2015 and would expire on 31st March, 2020.

Required to:

Fill in the details on the Debit Card.

[3]

[15 marks]

[Turn over]

SECTION C

Answer all questions in this section in the Answer Booklet provided.

- 1** The following transactions were available in the books of Simukonda, in the month of February, 2017:-

		K
February 1	Cash in hand	480.00
	Cash at bank	150.00
5	Received cash from Moya less 2% cash discount	250.00
8	Paid for wages by cheque	110.00
10	Paid cash into bank	250.00
20	Cash sales	120.00
28	Paid Bwalya by cheque K10.00, having already deducted K2.00 cash discount	

Required to:

Prepare Simukonda's three Column Cash Book. Ensure that the columns are well labelled.

[10 marks]

- 2** The following Trial Balance was extracted by an inexperienced Book-keeper on 31st October, 2017.

TRIAL BALANCE AS AT 31ST OCTOBER, 2017

Details	Dr (K)	N	Cr (K)	N
Cash at bank			1 050	00
Wages and salaries			800	00
Fixtures and fittings			1 600	00
Capital	7 000	00		
Sales	4 100	00		
Purchases	9 150	00		
Drawings			500	00
Creditors			2 000	00

Required to:

Re-draft the Trial Balance correctly. Show the correct details and date.

[10 marks]

- 3 The following details were taken from the books of B. Siame on 31st December, 2017.

	K	N
Stock (01/01/17)	4 000.00	
Stock (31/12/17)	1 500.00	
Buildings	3 900.00	
Cash in hand	600.00	
Creditors	1 100.00	
Machinery	4 300.00	
Bank overdraft	700.00	
Bad debt written off	300.00	
Stationery expenses	200.00	
Printing expenses	400.00	
Sales	8 400.00	
Purchases	2 600.00	
Purchases returns	600.00	
Sales returns	400.00	
Advertising	1 200.00	
Insurance	800.00	
Capital	10 800.00	
Rent	500.00	
Drawings	1 000.00	
Debtors	1 400.00	

Required to:

- (a) Prepare the Trading, Profit and Loss Account. [10½]
 (b) Prepare a Balance Sheet. [9½]

[20 marks]

[Total: 40 marks]