

Candidate's Name.....

4. (a) List six users of accounting information. [3 marks]
- (b) State the formula and the use of each of the following accounting ratios:
- (i) Quick ratio;
 - (ii) Net profit margin;
 - (iii) Total assets turnover;
 - (iv) Creditors payment period (in days). [12 marks]

SECTION B

FINANCIAL ACCOUNTING PRACTICE

Answer three questions only from this section.

5. Baako Ltd purchased motor vehicle as follows:

Date	Quantity	GH¢
01/01/13	1	800,000
01/07/13	1	400,000
01/04/15	1	600,000

The company adopts a straight line method of depreciation at the rate of 10% per annum from the date of purchase. A separate account is prepared for provision for depreciation. On 30th June, 2014, the motor vehicle which was purchased on 1st July, 2013 was sold for GH¢240,000.

You are required to prepare:

- (a) Motor Vehicle Account for the year, 2013, 2014 and 2015.
 - (b) Provision for Depreciation on Motor Vehicle Account for the year 2013, 2014, and 2015.
 - (c) Motor Vehicle Disposal Account. [15 mark]
6. On 31st December, 2016, the bank column of the cash book of Aminata Enterprise showed a debit balance of D48,500. However, the bank statement showed a credit balance of D54,900 as on the same date.
- A detailed comparison of entries revealed the following:
- i. Customers' cheques amounting to D8,450 had not been credited by the bank as at 31/12/2016.
 - ii. Cheques amounting to D8,850 had not been presented for payment as at 31/12/2016.

Answers For Waec Accounting 29 04 2014

Wolfgang Guggemos

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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