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Hours INSTRUCTION:

Answer any THREE
questions QUESTION

ONE: (20 MARKS) a)

Explain the term “bank
reconciliation” and
state the reasons for
its preparation. (6

Marks) b) Mugai, a sole
trader received his
bank statement for the
month of June 2001. At
that date the

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1) A financial analyst
needs accounts

information to (a)

maintain the

production section of

the business (b) know

why transactions cause

increases and

decreases in asset (c)

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advice on how to
manage the business

(d) know how to record
transaction in T

account ANS: C. 2)

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accounting information
for the purpose ...

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questions (is our business profitable, should a new product line be introduced, are the sales sufficient, etc.) strike our mind. To answer questions of such nature, we need to have information generated through the accounting process. The people who take policy decisions and frame business plans use such information.

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... Question: 01 .

Vickneswaran

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before opening

accounts • Signing of
invoices by customers

• Statements sent out
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demand for those who
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