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Student Personal Identification Number

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## SOLOMON ISLANDS NATIONAL FORM SIX CERTIFICATE

# 2018

# ACCOUNTING

## QUESTION AND ANSWER BOOKLET

WEDNESDAY 14<sup>th</sup> NOVEMBER 9:00 AM

TIME: 3 Hours Plus 10 Minutes  
Reading Time.

### INSTRUCTIONS

1. There are SIX (6) sections in this paper. Answer **ALL** sections and allocate your time as given below:

	<u>Marks</u>	<u>Suggested Time</u>
Section One : Multiple Choice	20	18 minutes
Section Two : Conceptual Basis of Accounting	20	18 minutes
Section Three : Processing	30	30 minutes
Section Four : Accounting Reports	52	45 minutes
Section Five : Analysis, Interpretation and Decision Making	24	22 minutes
Section Six : Accounting Systems	54	47 minutes
<b>TOTAL</b>	<b>200 marks</b>	<b>180 minutes</b>

2. Answer ALL questions in the spaces provided in this booklet.
3. If you need extra papers for your answers, ask your supervisor. Write your SPIN on all extra sheets used and number the questions clearly. You can use a **Scientific fx82 calculator**.
4. Write your **Student Personal Identification Number (SPIN)** on the top right hand corner of this page and on the fold-out flap page at the end of this Booklet.
5. Check that this booklet contains **pages 2-33** in the correct order and that none of these pages is blank. **Page 32** has been left blank deliberately.
6. Do NOT use correction fluid.
7. Mobile phones are NOT allowed in the Examination room.

**YOU MUST HAND THIS BOOKLET TO THE SUPERVISOR AT THE END OF THE EXAMINATION.**

**SECTION ONE:            MULTIPLE CHOICE**

**(20 MARKS)**

**WRITE THE LETTER OF YOUR BEST ANSWER ON THE BACK FLAP PAGE OF THIS BOOKLET. EACH QUESTION IS WORTH TWO (2) MARKS.**

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1. An amount of \$600 for wages and \$400 for travelling were recorded on a cheque butt. The total amount will be recorded in the:
  - A. Sales Journal as \$1,000.
  - B. Purchase Journal as \$1,000.
  - C. Cash Receipts Journal as \$1,000.
  - D. Cash Payments Journal as \$1,000.
  
2. The correct reversing entry to record prepaid insurance of \$500 is:
  - A. Dr Profit and loss \$500 and Cr Insurance \$500.
  - B. Dr Insurance \$500 and Cr Profit and loss \$500.
  - C. Dr Insurance \$500 and Cr Prepaid insurance \$500.
  - D. Dr Prepaid insurance \$500 and Cr insurance \$500.
  
3. The following information refers to Map Tin's Trade Store for the month of January 2018:

Total assets	\$21,000
Capital -01/01/2018	\$16,000
Net operating profit	\$4,300
Total liabilities	\$2,200
Drawings	\$1,500

Based on the above information, his **Closing Capital** would be:

- A. \$18,800.00
- B. \$20,300.00
- C. \$21,000.00
- D. \$39,800.00

4. On January 1<sup>st</sup> 2018, Joshua commence business with the following assets and liabilities:

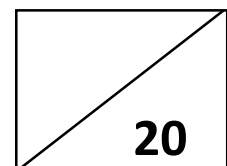
Cash at bank \$6,000  
Inventories \$500  
Accounts payable \$1,000  
Equipment \$3,000  
Loan \$2,000  
Accounts receivable \$400

Using the basic accounting equation, the owners' investment would be:

- A. \$12,900  
B. \$9,900  
C. \$6,900  
D. 3,000
5. You are paying an account payable account late. As you are writing out the cheque the creditor rings you and charges you an extra \$50 interest on top of the \$1,000 that is already owed. What is the journal entry to record the interest and payment?
- A. Dr Bank \$1,050, Cr Accounts payable \$1,050.  
B. Dr Accounts payable \$1,050, Cr Bank \$1,050.  
C. Dr Bank \$1,050, Cr Accounts payable \$1,000 and Cr Interest \$50.  
D. Dr Accounts payable \$1,000, Dr Interest \$50 and Cr Bank \$1,050.
6. The **closing entry** for discount received is:
- A. Debit Discount received and Credit Profit and Loss.  
B. Debit Profit and Loss and Credit discount received.  
C. Debit Discount received and Credit Trading account.  
D. Debit trading account and Credit discount received.
7. J Brown found that a \$20,000 for office equipment has been erroneously entered to Office expense account as revenue expenses. This error overstates total;
- A. revenue and understates total assets.  
B. assets and understates total expenses.  
C. expenses and understates total assets.  
D. expenses and understates total equity.

8. At the end of the month the bank statement shows a debit balance of \$1,010. Outstanding deposits total \$1,236 and unpresented cheques total \$749. The closing balance as per bank account in the general ledger will be:
- A. Cr \$523
  - B. Dr \$975
  - C. Dr \$1,497
  - D. Cr \$1,497
9. Which of the following is a **use of business fund**?
- A. Long term loan.
  - B. Shares in ANZ Bank.
  - C. Owner's contributions.
  - D. Donations received from business partners.
10. The following balances relates to H King's Enterprise as of 31<sup>st</sup> December 2017:
- : *Average owner's equity* \$400,000
  - : *Total Net Sales* \$300,000
  - : *Total expenses* \$200,000
- The rate of return on owner's equity invested in the business would be:
- A. 20%
  - B. 25%
  - C. 50%
  - D. 75%

**SECTION ONE:**



**SECTION TWO: CONCEPTUAL BASIS OF ACCOUNTING (20 MARKS)**

**PART A. ACCOUNTING CONCEPTS AND CHARACTERISTICS [8 MARKS]**

1. Examine carefully each of the two (i) and (ii) independent situations given below. J Laka sells fresh fish at his Fish shop. He is paid a salary every fortnight. Over the years he has accumulated a personal investment portfolio of securities which have been purchased from his salary. The investment portfolio is shown in the accounting records of his Fish shop business.

Justify whether you agree or disagree with reference to the accounting concepts or characteristics studied.

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(3 marks)

(i) The business purchased a building for \$100,000 five years ago. The value of the building if it were to be sold now is \$120,000. The value of the building as shown in the accounting records is \$100,000.

Justify whether you agree or disagree with reference to the accounting concepts or characteristics studied.

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(3 marks)

2. Explain your understanding of the accounting doctrine **disclosure**.

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(2 marks)

**PART B. ACCOUNTING ENVIRONMENT**

**[12 MARKS]**

PeeMcs is a Stationery Shop jointly owned by Peter Dele and Mark Ratu. Their shop is located in the central part of Honiara city. They both contributed 50% each in capital and has greatly benefited from the profits earned over the years. However, they decided to expand into a Pty Ltd company and therefore seek your advice on a number of matters and ask you the following questions.

- (i) Explain ONE (1) **benefit** of expanding into a Pty Ltd company rather than remaining as a partnership business.

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(2 marks)

- (ii) Explain ONE (1) **disadvantage** of operating as a Pty Ltd company business.

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(2 marks)

- (iii) Name an external user of Financial Statements and give **ONE** reason why the user would be interested in the company reports?

**Use the table below to write your answers.**

External User	Reasons for interest in company's report

(2 marks)

(iv) Explain Capital and Revenue expenditures and give ONE (1) example of each in relation to PeeMcs Stationery Shop.

a) **Capital expenditure**

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(2 marks)

Example: \_\_\_\_\_

(1 mark)

b) **Revenue expenditure**

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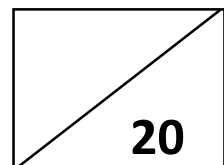
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(2 marks)

Example: \_\_\_\_\_

(1 mark)

**SECTION TWO:**



**SECTION THREE: PROCESSING****(30 MARKS)****PART A: ACCOUNTING EQUATION [6 MARKS]**

The financial position on 1<sup>st</sup> January 2018 relates to John Marks Furniture retail shop. Indicate with a (+) increase) or (-) decrease to show how each of the transactions 1 to 6 would affect the accounting equation and account balances given below.

**Note: Final balance not required.**

**Transactions:**

1. John Mark contributed \$4,000 and invested this in the business
2. A customer purchased a table for \$1,000 (it had cost \$500)
3. Sold a furniture that the business no longer needed for \$2,000 (it had cost \$1,000)
4. A debtor paid in cash his account of \$2,000
5. Withdrew \$1,000 cash for his own use
6. The business purchased four new lounge suites for a total cost of \$8,000

$$\mathbf{A = L + OE}$$

Transaction	Bank +	Inventory +	Accounts + Receivables	Furniture/ Fittings	=	Accounts + Payables	Loan +	Capital
Jan 1 <sup>st</sup> 2018	4,000	6,000	5,000	9,000	=	\$4,000	12,000	8,000
1					=			
2					=			
3					=			
4					=			
5					=			
6					=			

(6 marks)



**PART B: LEDGERS AND TRIAL BALANCE****[19 MARKS]**

Analyse the transactions below, post to a **columnar ledger account** and then prepare a trial balance at 31<sup>st</sup> January 2018 for M Brown.

Jan 1 Owner introduced \$15,000 cash and buildings \$150,000 into the business;

5 Paid wages of \$1,500 bank

9 Received rent \$2,000

15 Purchased goods from QQQ Ltd \$3,000

20 Sold goods to S Sasa \$4,000

30 Paid QQQ Ltd \$3,000

(i) **General Ledgers of M Brown**

**(14 marks)**

**Sales Account**

Date	Particulars	Dr	Cr	Balance

**Rent Account**

Date	Particulars	Dr	Cr	Balance

**Purchase Account**

Date	Particulars	Dr	Cr	Balance

**Wages Account**

Date	Particulars	Dr	Cr	Balance

**Bank Account**

Date	Particulars	Dr	Cr	Balance

**S Sasa Account**

Date	Particulars	Dr	Cr	Balance

**Buildings Account**

Date	Particulars	Dr	Cr	Balance

**QQQ Account**

Date	Particulars	Dr	Cr	Balance
				-

**Capital Account**

Date	Particulars	Dr	Cr	Balance

(ii) Trial Balance of M Brown as at 31<sup>st</sup> January 2018

Account	Dr	Cr

(5 marks)

**PART C: BALANCE DAY ADJUSTMENTS, CLOSING AND REVERSING ENTRIES**

**[5 MARKS]**

The following is an extraction of a Trial Balance of KK's Retail Shop as at 30<sup>th</sup> June 2018:

KK's Retail Shop Trial Balance (Extract) as at 30 <sup>th</sup> June 2018		
	Dr	Cr
Commission received		15,000
Salaries	20,000	
Advertising	2,000	
Insurance	1,500	

**Additional Information:**

- Insurance paid in advance \$500
- Salaries due but not paid \$5,000

**Required:**

- (i) Prepare general journal entry for the adjustments (*narration not required*)

**General Journal**

Date	Particulars	Folio	Dr	Cr

(2 marks)

- (ii) Prepare **closing entry** for the **salaries** account.  
(*Narration not required and take note of the adjustment*)

**General Journal**

Date	Particulars	Folio	Dr	Cr

(1 mark)

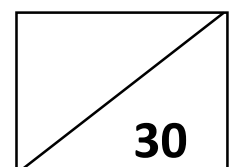
(iii) Prepare reversing entries for the adjustments (*narration not required*)

**General Journal**

Date	Particulars	Folio	Dr	Cr

(2 marks)

**SECTION THREE:**



**SECTION FOUR: ACCOUNTING REPORTS****(52 MARKS)****PART A: COMMUNITY ORGANISATION [21 MARKS]**The information below relates to **Kokorako's Table Tennis Club**.**Assets, liabilities and member's funds as at June 30<sup>th</sup> 2016.****Assets**

Cash at Bank	\$4,000
Stock- Canteen	\$2,000
Subscription in arrears	\$400
Equipment	\$5,000
Accumulated depreciation on equipment	<b><u>(\$1,000)</u></b>
<b>Total Assets</b>	<b><u>\$10,400</u></b>

**Liabilities**

Accrued wages	\$400
Subscriptions in advance	\$350
Accumulated Fund	<b><u>\$9,650</u></b>
	<b><u>\$10,400</u></b>

**Receipts and Payments for the year ended 30<sup>th</sup> June 2017:**

<b>Receipts</b>	<b>(\$)</b>	<b>Payments</b>	<b>(\$)</b>
Entrance fees	1,200	insurance	600
Competition fees	1,300	Postage and stationery	150
Subscriptions	4,500	Telephone	400
Sales – canteen	7,000	Delivery exp – Canteen	650
Donations	500	Wages	600
Sponsorships	800	Trophies for competition	200
		Purchases – canteen	2,000
		Hire of equipment	800
		Electricity	<b><u>500</u></b>
	<b>15,300</b>		<b><u>5,900</u></b>

**Additional information as at June 30<sup>th</sup> 2017:**

1. Stock – Canteen                    \$2,500.
2. Subscriptions in arrears        \$300.
3. Subscriptions in advance       \$200.
4. Wages owing                        \$150.
5. Prepaid insurance                \$100.
6. Depreciation on equipment is at 10% p.a. straight line method.
7. The clubs excess of Income over Expenditure was reported to be \$8,600

You are required to prepare for Kokorako’s Tennis Club using the spaces below the:

- a) Canteen Trading Statement for the year ending 30<sup>th</sup> June 2017;
- b) Subscription Account for the year ended 30<sup>th</sup> June 2017;
- c) Fully classified Statement of Assets and Liabilities as at 30<sup>th</sup> June 2017.

**Note: Take into account the balance day adjustments.**

**a) Canteen Trading Statement**

<b>Kokorako Table Tennis Club</b>			
<b>Canteen Trading Statement for the year ended 30<sup>th</sup> June 2017</b>			
	\$	\$	\$

(3 marks)

**b) Subscription Account**

<b>Date</b>	<b>Particulars</b>	<b>\$ DR</b>	<b>\$ CR</b>	<b>\$ Balance</b>

(3 marks)

c) **Statement of Assets and Liabilities**

Kokorako Table Tennis Club Statement of Assets and Liabilities as at 30 <sup>th</sup> June 2017			
	\$	\$	\$

(15 marks)

**PART B: SOLE TRADER ORGANIZATION****[23 MARKS]****The trial balance of Goodman's Trading for the year ended 30<sup>th</sup> June 2017 disclosed:**

**Goodman's Trading**  
**Trial Balance as at 30<sup>th</sup> June 2017**

	Dr	Cr
Capital – M Goodman		85,500
Drawings	5,000	
Inventory -1 <sup>st</sup> July 2016	20,000	
Trade Debtors Control	14,000	
Bank		4,000
Interest on loans	1,600	
Advertising	1,000	
Furniture and fixtures at cost	20,000	
Building at cost	110,000	
Term deposit in ANZ Bank	25,000	
Accumulated depreciation - building		5,000
Sales wages	5,500	
Insurance	2,000	
Office salaries	6,800	
Accumulated depreciation –furniture and fixtures		5,000
Discount expense	800	
Purchases	90,500	
Return outward		700
Freight inward	1,500	
Sales		165,000
Discount received		500
Trade Creditors Control		8,000
Loan from BSP Bank		30,000
	<b><u>303,700</u></b>	<b><u>303,700</u></b>

**Additional Information:**

1. Inventory (30.06.17) \$12,000.
2. Sales wages owing \$500.
3. Prepaid Insurance \$500.
4. Depreciation on Furniture and fixtures is 10% p.a. on cost.
5. Depreciation on Building at 15% reducing balance method.
6. Commission revenue owing \$400
7. Provide 5% for doubtful debts







**PART C: CASH FLOW STATEMENT [8 MARKS]**

The following financial information relates to J & M Medical Centre for the month ended 30<sup>th</sup> June 2017.

- Cash received from service fees \$8,000.
- Cash drawings by the owner \$200.
- Paid for salaries \$4,000.
- Loss on sale of an old medical equipment \$300.
- Cash from customers on account \$200.
- Depreciation on furniture e \$1,000.
- Owner’s contribution as investment into the business \$4,000.
- Cash paid to suppliers of medical equipment \$1,500.
- Discount received \$100.

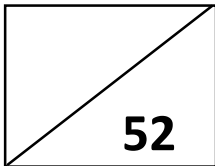
The business has an **unfavourable** balance of \$1,000 on June 1<sup>st</sup>.

**Required:**  
**Prepare a Statement of Cash Flow for the month ended 30<sup>th</sup> June 2017.**

<b>J &amp; M Medical Centre</b>		
<b>Statement of Cash Flows for the month ended 30<sup>th</sup> June 2017</b>		
<b>Cash was received from:</b>	<b>\$</b>	<b>\$</b>
<b>Cash was applied to:</b>		
<b>Net Increase/ Decrease in cash</b>		

(8 marks)

**SECTION FOUR:**



**SECTION FIVE: ANALYSIS, INTERPRETATION AND DECISION MAKING**  
**(24 MARKS)**

**PART A:** [12 MARKS]

The following is a list of account balances for Galy's Enterprise for the year ended 30<sup>th</sup> June 2018.

\$	\$		\$
Accounts receivable	114,000	Accounts payable	94,000
Inventory	52,000	Bank overdraft (secured)	10,000
Petty cash Imprest	200	Loan from ANZ	93,000
Cash at bank	1,100	Capital	104,300
Land & Building	62,000		
Equipment	72,000		
	_____		_____
	<b><u>301,300</u></b>		<b><u>301,300</u></b>

**Additional Information**

Credit sales	202,000
Cash sales	182,000
Cost of goods sold	252,000
Inventory (1/7/2017)	20,000
Accounts receivable (1/7/2017)	24,000
Net profit	22,000
Drawings	22,000

**Calculate the following Ratios and Percentages rounded off to one decimal place. Show formula and full working.**

	<b>Ratios and Percentages</b>	<b>Formula</b>	<b>Working</b>
a	Accounts receivable collection period		
b	Mark – up Percentage		
c	Net Profit Percentage		
d	Quick Assets Ratio		
e	Inventory Turnover		
f	Equity Ratio		

(12 marks)

**PART B: [4 MARKS]**

Complete the table below by listing any **one (1) ratio or percentage** used to measure **profitability, liquidity, financial stability** and **management effectiveness**.

Measures of Profitability	Liquidity	Measures of financial stability	Measures of management effectiveness

(4 marks)

**PART C: [8 MARKS]**

Explain what the following **percentage** or **ratio** indicates:

a) Mark – up percentage

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(2 marks)

b) Net profit percentage

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(2 marks)

c) Expense percentage

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(2 marks)

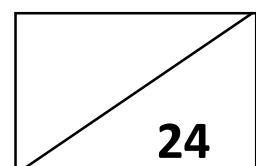
d) Equity ratio

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(2 marks)

**SECTION FIVE:**



**SECTION SIX: ACCOUNTING SYSTEMS**

**(54 MARKS)**

**PART A: INTERNAL CONTROLS** [7 MARKS]

(i) State any TWO (2) **main** aims for business organisation to have a good system of internal control.

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

(2 marks)

(ii) Describe any TWO (2) **principles** of Internal control.

- 1. \_\_\_\_\_  
\_\_\_\_\_
- 2. \_\_\_\_\_  
\_\_\_\_\_

(4 marks)

(iii) State an **internal control** procedure to be used by large businesses for receiving of business inventories.

\_\_\_\_\_

(1 mark)

**PART B: ACCOUNTING FOR ACCOUNTS PAYABLE**

**[8 MARKS]**

- (i) Jordan’s Clothing Shop has the following accounting records for the month of June 2017:

Date	Transactions
01/06/2017	Accounts payable opening balance \$40,000
30/06/2017	Sales Returns and Allowances \$60.00
	Purchase Journal \$20,000
	Purchase Returns and Allowances \$500
	Cash Payments Journal (Accounts Payable) \$30,000
	General Journal (Interest charged by creditors) \$100.00
	Cash Receipts Journal (Accounts Receivable) \$15,000
	Bad debts written - off \$100
	Contra Accounts (to be off – set) \$1,000

**Required:**

**Prepare Jordan’s Clothing Accounts Payable Control Account.**

**Accounts Payable Control Account**

Date	Particulars	Dr \$	Cr \$	Balance \$

(6 marks)

- (ii) Explain what procedure to use to verify that a credit balance (\$38,400 Cr) in your accounts payable control account has been correctly recorded.

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(2 marks)





b) Calculate the cost of goods sold.

<b>COGS = \$ _____</b>
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(2 marks)

**PART D: ACCOUNTING FOR FIXED ASSETS [10 MARKS]**

1. State any TWO (2) factors that determine the **depreciation charge** under the cost allocation process:

a) \_\_\_\_\_

b) \_\_\_\_\_

(2 marks)

2. Explain TWO (2) **internal controls** over purchase of fixed assets.

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(4 marks)

3. A Motor vehicle costing \$200,000 was sold for \$150,000 cash. Provision for depreciation totalled \$60,000. Calculate the gain or loss on disposal.

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(1 mark)

4. M Diego bought furniture by cheque for \$10,000. Delivery expenses of \$200 were paid to bring the furniture of the office. The estimated life of the furniture is 5 years, and the estimated residual value is \$800.

(i) Calculate the amount of depreciation using the straight line method.

(2 marks)

(ii) Extract the Fixed Asset section of the balance sheet to show how the asset (furniture) would appear at the end of third year.

**Balance Sheet (extract)**

(1 mark)

**PART E: ACCOUNTING FOR CASH**

**[10 MARKS]**

1. Explain any ONE (1) **internal control** over cash received by businesses.

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(2 marks)

2. Explain why cheques should be pre-numbered in serial order.

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(2 marks)

**3. Bank Reconciliation (6 marks)**

Lime Lounge has the following information as at 30<sup>th</sup> June 2017.

- a) Cash Journals total  
Cash receipts \$315.58 (exclusion of item in 'c' below)  
Cash payments \$260.25 (exclusion of item in 'c' below)
- b) Items on cash journals not on bank statement  
Unpresented cheques \$26.50  
Outstanding deposits \$80.80
- c) Items on bank statement not in cash journals:  
Interest charged on overdraft \$1.50  
Bank charges \$7.50  
Direct deposit \$54.60
- d) credit balance as per bank statement at 30<sup>th</sup> June \$396.63
- e) debit balance as per bank account at 1<sup>st</sup> June \$350.00

**Required:**

**(i) Complete the Cash at Bank account**

**Cash at Bank account**

<b>Date</b>	<b>Particulars</b>	<b>Dr</b>	<b>Cr</b>	<b>Balance</b>

(2 marks)

**(ii) Prepare Lime Lounge's bank reconciliation statement as at 30<sup>th</sup> June 2017**

**Lime Lounge  
Bank Reconciliation Statement as at 30th June 2017**

	<b>\$</b>	<b>\$</b>

(4 marks)

**PART F: ACCOUNTING FOR PAYROLL [8 MARKS]**

(i) ACE Plumbing Supplies Payroll details for week ended 15<sup>th</sup> June 2018 were:

<b>a</b>	<b>b</b>			<b>c</b>	<b>d</b>	<b>e</b>
<b>Name</b>	<b>Hours worked</b>			<b>Hourly rate</b>	<b>Calculation</b>	<b>Gross pay</b>
	<b>Ordinary</b>	<b>Time and half (1<sup>1/2</sup>)</b>	<b>Double (2)</b>			
R Dicks	35	6	2	9.50		
D Edward	38	8	3	12.00		

a) Complete columns 'd' and 'e' above by calculating the gross pay for each of the employees. Show calculation on the spaces provided above. (4 marks)

- b) D Edward has the following deductions:  
**Paye tax \$14.08, SINPF 5% of gross pay, insurance \$50.00.**  
Use the space below to calculate his net pay:  
(Use his gross pay calculated in 'a' above)

<b>Net Pay \$ _____</b>
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(2 marks)

- (ii) Explain any ONE (1) **control measure** (with example) to be implemented by Ace Plumbing Supplies to prevent malpractices occurring in the payment of wages.

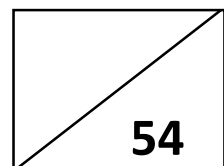
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(2 marks)

**SECTION SIX:**



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**SINF6 ACCOUNTING  
2018**

Student Personal Identification Number

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**SECTION ONE:**

**MULTIPLE CHOICE ANSWERS**

Remember you are to write the letter of the correct answer only.

(2 marks each).

<p>1. <input style="width: 60px; height: 30px;" type="text"/></p> <p>2. <input style="width: 60px; height: 30px;" type="text"/></p> <p>3. <input style="width: 60px; height: 30px;" type="text"/></p> <p>4. <input style="width: 60px; height: 30px;" type="text"/></p> <p>5. <input style="width: 60px; height: 30px;" type="text"/></p>	<p>6. <input style="width: 60px; height: 30px;" type="text"/></p> <p>7. <input style="width: 60px; height: 30px;" type="text"/></p> <p>8. <input style="width: 60px; height: 30px;" type="text"/></p> <p>9. <input style="width: 60px; height: 30px;" type="text"/></p> <p>10. <input style="width: 60px; height: 30px;" type="text"/></p>
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FOR OFFICIAL USE ONLY

Section Number	Exam Mark	Marker	Script Checker
1	20		
2	20		
3	30		
4	52		
5	24		
6	54		
<b>TOTAL</b>	<b>200</b>		
<b>Marker / Checker Initials</b>			