



BOTSWANA EXAMINATIONS COUNCIL
JUNIOR CERTIFICATE EXAMINATION

COMMERCE AND ACCOUNTING

26/1

Paper 1

October/November 2021

Marks: 50

Time: 1 Hour

Candidate
Full Names:

Centre Number:

J	C				
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Candidate Number:

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INSTRUCTIONS

1. Write your full names and examination number in the spaces provided above.
2. Answer **ALL** questions.
3. All answers must be written in the spaces provided.

FOR EXAMINER'S USE ONLY

Sections	Marks Scored
A	
B	
Total Marks	

This question paper contains 9 printed pages.

SECTION A

1. Define the following terms;

(a) Specialisation

.....
..... (1)

(b) Division of labour

.....
..... (1)

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2. Complete the table below by stating each type of a small scale retailer described.

Description	Type of a small scale retailer
John sells sweets walking around the village.	
Dane uses a van to drive around the village selling clothes.	

(2)

A007

3. Neo is a carpenter in a table manufacturing company. He normally produces 10 tables per hour. Neo fell sick and was hospitalised for a month. He returned to work and now he produces 5 tables per hour.

Explain the effect of Neo's health on his productivity.

.....
.....
.....
..... (2)



4. List any **two** features of each of the business units stated below.

(a) Sole trader

.....
..... (2)

(b) Partnership

.....
..... (2)

5. State any **two** negative effects business activities might have on the physical environment.

.....
.....
.....
..... (2)

6. (a) What does *consumer protection* mean?

.....
..... (1)

(b) State any **three** reasons why consumers need to be protected.

.....
.....
.....
.....
..... (3)

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7. David is a leader who leaves all the decision making on the hands of the workers.

(a) Which style of leadership is David practicing?

..... (1)

(b) State **two** advantages of David's leadership style.

.....
.....
.....
..... (2)

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8. Explain **one** reason why promotional technique should be included in a market research.

.....
.....
.....
..... (2)

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9. Define the term *casting vote* in relation to a meeting.

.....
..... (2)

10. State and explain **one** factor which can enable an entrepreneur to run a successful business.

.....
.....
.....
..... (2)



SECTION B

11. (a) Define non-current assets.

.....
..... (1)

(b) Give **one** example of a current liability.

..... (1)

12. Name an accounting concept which states that the financial affairs of a business should be separated from the financial affairs of the owner.

..... (1)

13. Complete the table below using the words **debit** or **credit** to show the double entry rule for assets.

	Increase	Decrease
Assets		

(2)

- 14 James bought a motor van on credit from XYZ Motors for P50 000 on 31 June 2020.

Record this transaction in the books of James.

DR			Motor van account			CR		
Date	Detail	Amount	Date	Detail	Amount			
		P			P			

(1)

DR			XYZ Motors account			CR		
Date	Detail	Amount	Date	Detail	Amount			
		P			P			

(1)

15. Bame a trader, had Assets, Liabilities and Capital on 30 September 2020 as shown below.

Assets	P 1 000
Liabilities	700
Capital	300

On 1 October, Bame paid a creditor P200 by cash.

Complete the table below to show the amount of Assets, Liabilities and Capital after Bame paid the creditor.

Assets	Liabilities	Capital

(3)

16. A business received rent of P1 500 cash on 2 May 2020.
Record this transaction in the business books.

DR			Cash account			CR
Date	Detail	Amount	Date	Detail	Amount	

(1)

DR			Rent receivable			CR
Date	Detail	Amount	Date	Detail	Amount	

(1)

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17. State the use of the following columns in a Three Column Cash Book.

(a) Date

.....
..... (1)

(b) Details

.....
..... (1)

(c) Discount allowed

.....
..... (1)

18. Give any **two** reasons for preparing a Trial Balance.

.....
.....
.....
..... (2)



19. State the section under which trade payables are recorded in a Statement of Financial Position.

..... (1)

20. (a) Below is an extract of a Cash Book on 30 June 2020.

Balance the Cash Book on 30 June 2020.

John Cash Book							
DR				CR			
Date	Details	Cash	Bank	Date	Details	Cash	Bank
2020		P	P	2020		P	P
June 4	Sales	100		June 10	Rent		150
5	Dimpho		400				

(2)

(b) Post the transaction on 4 June 2020 to the General Ledger below.

General Ledger Sales Account					
DR			CR		
Date	Detail	Amount	Date	Detail	Amount
		P			P

(1)

21. What term is used by clubs and societies as an equivalent term for profit for the year in trading businesses?

..... (1)

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