



MINISTRY OF EDUCATION, SINGAPORE
in collaboration with
CAMBRIDGE INTERNATIONAL EDUCATION
Secondary Education Certificate

G2 PRINCIPLES OF ACCOUNTS**K233/02**

Paper 2

For examination from 2027

SPECIMEN INSERT

2 hours

INFORMATION

- This insert contains the data for Question 1.
- You may annotate this insert and use the blank spaces for planning. **Do not write your answers** on the insert.



This document has **2** pages.

**Singapore Examinations and Assessment Board****CAMBRIDGE**
International Education

Data for Question 1

Alisa runs a recruitment agency. The following balances were extracted from the books of Alisa's business on 30 June 2027.

	\$
service fee revenue	30 270
rent	5 950
insurance	2 650
printing and stationery	295
commission income	850
general expenses	8 860
motor vehicle expenses	1 675
fixtures and fittings at cost	18 500
motor vehicle at cost	14 650
accumulated depreciation	
fixtures and fittings	7 400
motor vehicle	2 930
trade receivables	2 680
trade payables	1 580
cash in hand	85
cash at bank	1 245 Credit
drawings	14 380
capital at 1 July 2026	25 450

The following information was made available on 30 June 2027.

- 1 Rent of \$550 was paid in advance.
- 2 Payment for stationery of \$66 was owing.
- 3 Fixtures and fittings are to be depreciated at 10% per annum using the straight-line method.
- 4 The motor vehicle is to be depreciated at 20% per annum using the reducing-balance method.
- 5 An amount of \$1800 received in advance was included in service fee revenue.

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