JUNIOR CERT
Part 1

- English: Why everything you've learned about poetry, fiction, and drama is relevant
- Irish: How to practise for the exam to gain fluency
- French: A route map for organising your approach
- Business: Frequency of exam topics

THE IRISH TIMES

In Association with The Institute of Education
Exam Times – Junior Cert: English, Irish, French and business

Welcome to issue seven of the Exam Times series for 2014, a collaboration between the Institute of Education and The Irish Times.

This week’s supplement focuses on the Junior Cert exams. Written by senior teachers here at the Institute, this week’s guide concentrates on four specific subjects: English, Irish, French and business.

A good performance in the Junior Cert benefits students in many ways, building confidence and helping them to establish a strong engagement with subjects they are interested in. It also helps to develop good study skills and revision techniques, all of which will be of great benefit to students when they enter the demanding Leaving Certificate course.

We hope that students and their parents will find the information contained in this guide interesting and beneficial.

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Director
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French teacher Cian Hogan working with students at the Institute of Education Photograph: Brendan Duffy

Author profiles

ENGLISH
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Tom Brady is a longstanding teacher of English at the Institute of Education who has instilled a love of the English language in generations of students.

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Cian is an experienced teacher and author of French and English books for the Leaving Cert. He graduated from UCC in 1994 and has taught English and French at the Institute of Education since 2001. Cian is the author of Poèmes, a new anthology of Leaving Cert poetry, Rapid Revision French, a ten week guide to preparing for the Leaving Cert, Accents Français, a new approach to the Leaving Cert oral and aural exams and, most recently, Hamlet an ebook written for iPad. He has been a regular contributor to RTÉ’s Living with the Leaving series, Drive Time and Irish Times study guides.

BUSINESS
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Arthur Russell has been an accounting and business studies teacher at the Institute of Education for over 35 years. A commerce graduate, he has written articles for many publications including Business and Finance. Arthur has also been an advisor to the authors of a number of Leaving Cert accounting books.

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EXAM TIMES
YOUR ESSENTIAL GUIDE TO EXAM SUCCESS

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Next Week
March 13th
JUNIOR CERT

Maths
Science
Geography
History
A purposeful engagement

Tom Brady has been teaching English at the Institute of Education for many years. He explains that the exam is more about finding out what you know than what you don’t.

Introduction

Any exam is about testing knowledge and skills, and the English exam you’re to sit in June is no different. However, the Junior Cert English exam is also about finding out what you know, rather than about pointing out what you don’t know. Everything you’ve learned about poetry, fiction, and drama is relevant and important, and the exam is an opportunity for you to demonstrate how much you have learned and how engaged you were by it. It will ask you to give your opinions about texts you have studied. It will also test your knowledge of concepts, as well as your reading and writing skills, with the array of extracts with which it presents you to read and comment on.

Higher and ordinary levels

A major difference between higher and ordinary level English is that ordinary level candidates only have one paper to attempt, while higher level pupils sit two papers. Yet the subject matter of the exams is almost identical: areas such as reading, functional writing, media studies, drama, poetry, etc appear at both levels.

One of the major differences is the time element. Candidates taking the ordinary level paper, for example, have about 10 minutes to write about something like a novel, while candidates taking the higher level paper have about 25 minutes. Consequently, the answers of ordinary level candidates cannot and are not expected to be as detailed, nor as long, as those of higher level candidates.

Nonetheless, ordinary level candidates are expected to address the questions they are asked directly and to answer clearly, making a statement which involves personal response (how you feel about a piece of writing). So don’t merely transcribe questions when answering, and don’t just summarise what you write about. Attempt to indicate how you feel about the things you read. Evaluate what you read.

The headings and some of the technical terms included at the higher level in the following articles are just as relevant to ordinary level English, so familiarise yourself with the phrasing and the terminology.

Purposeful reading

Essentially, the English exam is a test of reading and writing; reading questions and extracts, and then writing appropriate answers to what you’ve been asked. A lot of this merely requires common sense and taking care with what you write.

You should read questions carefully, and properly, to ensure you understand just what is being asked and what is required of your answer. It is really important to provide the information that is asked of you rather than random information that you have picked up. In other words, if – for example – you are asked about a character in a play, you should not spend a lot of space discussing the mood of a scene. Instead, you should focus on the individual the question is asking about, and you should write about the kind of person that character is, focusing on the specifics of the question.

Your answer should always be addressing the issues raised in the question; regard the question as a map that is indicating what direction your answer should take. So, reading questions properly is an extremely important aspect of this exam.

Reading extracts

When reading extracts, the same principles apply. Exams are about technique, and one of those techniques is the ability to work to a particular time frame. In an exam setting, minutes are precious, so don’t read extracts in a casual fashion. The approach is always to read questions before you read the extracts on which they are based. That way you will read the passages that appear on the papers with a purpose, and you will actually be looking for the information necessary to answer what is asked.

Sticking to time

Time is one of the most important things in any exam. You must assign each question on the exam a period of time for writing an answer, and then you must stick to that time frame. Never run over time on any question. Always stop answering a question when its time is run and move on to the next question. If you find that you actually finish some parts of the exam early, that will allow you to return to any question you would have liked to have spent more time on but, if not, don’t worry, it is better to attempt all questions – even if one or two are not complete – rather than leaving something not attempted. Answer every question you are asked.

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The art of writing differently

A broad range of writing styles is required – from concise, point-driven paragraphs to personal, exploratory essays.

Different kinds of writing

While you may be a good reader, and a good talker, capable of discussing issues and well able to convey your opinions, the exam is a written exam and writing is quite different skill to talking. Most of us enjoy conversation but having the patience to sit for hours and write down information in a coherent and interesting manner is a different kind of skill. And it is important to recognize that different sections of the exam require different kinds of writing skills.

CONCISE WRITING

The kind of writing required in the reading section and the media studies sections of the exam could be described as concise writing. This kind of writing requires short, point-driven answers, supported by references to examples in the passages you are given to read. Both of these sections of your exam are actually reading questions; it is your reading that is being tested, your ability to comprehend what you read, whether that happens to be a piece of prose or an advertisement.

As these sections of the exam are testing your reading ability, it is important to realize that the answers you write should be driven by points that contain information you find in the extracts, inferences you make about content, and observations you make about style. This kind of writing should be direct in making its points, and those points should be made in short paragraphs. Each paragraph should contain your opinion, an opinion that should be made in short, clear sentences. That opinion, your points, should be supported by short quotations from the passages and references to the content. So, concise writing should be a set of points supported by evidence from the texts, delivered in short, clear paragraphs.

FUNCTIONAL WRITING

Functional writing is quite different from concise writing and personal writing. It has more development and scope than concise writing, but has less opportunity for descriptive and imaginative passages than personal writing. This kind of writing – involving reports, reviews, letters, profiles – is a writing that requires organization and clarity above everything else. Again, the paragraphing style is crucial. Paragraphs should be brief and very clear, containing well-constructed points. This kind of writing generally avoids figures of speech and descriptions, instead concentrating on details of events. One element of this kind of writing is its adherence to presenting a logical sequence to what is being written, so that the content should be presented in a pattern of order that provides a clear beginning, middle and end.

CRITICAL OR ANALYTICAL WRITING

The kind of writing that requires you to discuss poems or extracts from drama and fiction texts, or that requires you to discuss something you have studied in school, is quite different from the writing used in an essay or in a report, or when answering a reading question. This kind of writing can be broken down into two areas: the unseen material and the studied material. Unseen material

For unseen material your answers should be point driven, concentrating on the questions asked, but making sure to use the proper terminology when writing. If discussing poems, terms like imagery, mood, and contrast are words that should be used, while for fiction using terms like setting, character, suspense, and tension are some of the terms that could be used.

The writing here demands precision and conciseness. You need to focus on the technical aspects of the extracts and not just summarise what you read. It is important to write short paragraphs that contain clear points that answer the questions asked, but which are also supported by relevant quotations from the texts you are given. Make a couple of points for each answer and remember that each part of an answer will be about a half a page in length, that’s all you will have time to write. So be direct in what you say. Keep your sentences short, and make each sentence contain a clear point that addresses the question you are asked.

Studied texts

For the poems, play, stories, or novels you studied, the writing is generally expected to be more developed. Providing your opinions on literature requires you to discuss these texts in a broader way than you would with the unseen material. These answers are short essay type answers on something you have read and studied. Therefore, it is expected that you will write something in paragraphs, and that those paragraphs will develop out of each other, building up a view of a play, novel, short story, or poem that addresses the question that is asked.

If the question on a poem, play, or fiction is not divided into parts, your answer should be about two pages in length, containing anything from five to eight paragraphs. The opening paragraph and the conclusion should acknowledge the question directly, answering it in a clear and precise manner. The central paragraphs, on the other hand, should deal with some aspect of the text that is relevant to the question asked. Do not summarise. You should not re-tell the story. Instead, you should make observations about what the action suggests about character, or theme, or mood, and so on. In other words, comment on the technical aspects of the text. Focus on how it works and why it works, and what you enjoyed or what you didn’t like. This means that your answers will have to contain quotations from the texts and references to what happens, as evidence, to support your opinions.

Regardless of what form an essay takes, it should have direction, which means it should have a beginning, a middle, and an end.
Overview — Paper 1

Approach with circumspection

Analysis of paper 1 reveals that you must be prepared, organised and flexible.

Paper 1

SECTION 1: READING
(40 marks, 30 minutes)

The reading section of the exam is very manageable. The passages are normally straightforward and the questions tend to be quite direct. This section aims to test comprehension and critical skills. So, the important thing in this section is with finding information and then feeding it back in a coherent manner.

Approach

1. Read the questions before you read the passage. The questions will often indicate where to look for the answers and reading the questions first will alert you to how to read the text.
2. Read with a pen. Underline, bracket, circle, or highlight what you feel are the key words or important parts of the question.

Answers

1. Each answer should contain three or four points that are supported by appropriate references or quotations.
2. Questions on aspects of style are a bit more of a challenge, only because they test your knowledge of critical terms and your ability to recognise certain features of writing. Be sure, when tackling questions on style, that you focus on technique and not merely on content. Don’t just summarise what is being said, comment on how it is said.

SECTION 2: PERSONAL WRITING
(70 marks, one hour)

What is being tested?

(a) Ideas: the essay should convey your interest in the topic.
(b) Expression: vocabulary, phrasing, ability to create images.
(c) Development and organisation: paragraphing and logical progression.
(d) Mechanics of English: spelling, grammar, punctuation, capitalisation, etc.

Choosing the title

You will have about eight titles from which to choose. The form of the essay (narrative, discussion, description, conversation, etc.) can be anything you like. Most people tend to go for a story or a discussion. Choose carefully. Choose an essay title that will allow you scope, a title that will allow a range of ideas. Usually it is best to write about things with which you are familiar.

Spend about 15 minutes choosing and planning the essay. This will allow you about 45 minutes writing time.

The writing

The essay should be about three pages long. It should contain anything from six to nine paragraphs. It should have clarity and variety of tone. Vary the tone and the lengths of the paragraphs. However, avoid sentences that are more than three lines in length. Long sentences lead to problems with grammar and punctuation. Where possible, keep the style light and conversational but pay attention to imagery and vocabulary.

SECTION 3: FUNCTIONAL WRITING
(30 marks, 30 minutes)

What is required?

Functional writing requires two things of the candidate: an appropriate register and organisation ability. What this means is that the passage written should be written in a language suitable for the audience the piece it is intended for and that the writing should demonstrate ability for developing an idea and conveying it clearly. You can be asked to write things like letters, reports, reviews, or profiles etc.

Register

When considering the questions in functional writing, always consider for whom you are supposed to be writing. You must decide whether the writing should be formal or casual and the question will indicate this. Always have a proper development made up of short paragraphs.

SECTION 4: MEDIA STUDIES
(40 marks, 30 minutes)

This is a section of the exam that is easy to handle if you have the right vocabulary and if you approach it knowing the kind of thing to look for. In other words, you can practise for this question by taking note of newspaper front pages (layout), advertisements (design), cartoons (the intention) and photographs (impact and themes).

Terminology

A quick note on the terminology associated with advertisements — there is no easy answer to learning the proper terminology: product, brand name, caption, copy, slogan, logo, pun, allusion, campaign, promotion, target audience, consumer, luxury item, terms and conditions, bar code, disposable income, customer base, market research, coupon, visual impact, product placement. You must know these terms, be able to define them when they should be used, and incorporate them into your vocabulary. It is up to you to make use of them. The candidate who uses them gets marks; the person who doesn’t, loses marks. Remember that the intention of any advertisement is twofold: to inform and to persuade. Any good advertisement will have good visual impact, so consider how it sets out to grab the reader’s attention.

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EXAM TIMES ONLINE
Exploring stories, drama and other acts of poetry

Paper 2 will test your knowledge and understanding of a variety of literature

Paper 2

Paper 2 of your exam is the literature paper. It focuses on stories, novels, poems, and plays you have studied, as well as testing your ability to comment on material you are seeing for the first time.

Time is of the essence. There are just 25 minutes for each part and it is very important that you do not exceed the time for any section. Work to the clock. There is little use in studying poetry, drama, or fiction and then finding that due to bad timing you do not get an opportunity to write about them. Yet, this is a frequent problem with exam candidates. Remember: you cannot get marks for a question you do not attempt.

You can approach the paper in any order. Most pupils find the fiction section the easiest to deal with, yet it is positioned last. When you get the exam, glance at the questions here, and maybe you should consider attempting this section first. Then move on to the drama and the poetry.

SECTION 1: DRAMA

Unseen drama

(30 marks, 25 minutes)

There are two options in unseen drama: an extract from a Shakespearean play or an extract from some other drama. If you are uncomfortable with the challenge of Shakespeare, decide on the other option in advance of the exam.

Approach

Essentially, this is another test of comprehension. In other words, it is another reading question. So the emphasis is on noticing aspects of the extract and pointing them out. That is, the emphasis is on writing skills but not on interpretation.

Answers

Answers do not need to be too long. Be direct and make your points in short paragraphs, supporting what you say with quotations or references.

Types of questions

Usually, the questions on this section will focus on character or staging, or even themes. Things like tension, suspense, and dramatic impact are all important here, as well as character motivation (why a character behaves in a particular way). Your answer should be delivered in short paragraphs which contain a series of points or in one main paragraph. Ideally, each answer will be a blend of opinion and quotations, and each answer will be about a half a page page in length.

Studied drama

(30 marks, 25 minutes)

This is a writing test. You are being asked to write about a play you have studied.

Approach

Really, you are required to write an essay. The answer should have development and should be paragraphed. Aim for about two pages.

Questions could be on: The hero, characters, an important scene, the play’s opening or climax, the play’s themes, imagery, development of plot, or some aspect of mood.

Answers

An answer should be a mixture of summary and opinion.

Your answer should be sprinkled with quotes from the play you have studied. This is why your teachers have made you learn off all those lines. Using quotes indicates knowledge of the play and will also help support the points you are making. Keep the quotes short: don’t write out a long speech, about two lines are enough at any one time. Answers do not need to be too long. Be direct and make your points in short paragraphs, supporting what you say with quotations or references.

Note

If your answer is mainly summary then you could be penalised by losing about 50 per cent of the question’s possible marks.

Paragraph building

With regard to any main paragraph, the following is a suggestion about how to build it.

1. Briefly outline something that happens, using quotations.

2. Then comment on the action:
   (a) What does the incident indicate about character?
   (b) How does it evoke the play’s themes?
   (c) How does it establish a particular mood?

It is not necessary to refer to all of these aspects of a scene all the time, but try to refer to at least two of them in each paragraph. It is your interpretation that is important. Keep the actual question in view all the
Your answer should be sprinkled with quotes from the play you have studied. This is why your teachers have made you learn off all those lines for it are lower than the marks for other questions, then do not write more than two or three sentences as an answer. Be brief but be precise.

**SECTION 2—POETRY**

**Unseen poetry**

(30 marks, 25 minutes)

You will be asked to read a poem you have never seen before and to answer questions on it. You may even be asked to compare two poems.

**Approach**

- Remember that the unseen poetry is just another reading question. You should approach it as you would all the unseen material. Analyse the questions: circle, bracket, underline, etc.
- Read the poem in relation to the questions.

**Answers**

Give your opinion (one sentence), addressing the question asked. Answer immediately, no waffle.

- Quote from the poem to support your view.
- Comment on the quotes you gave. Explain them or interpret them in relation to the question. Say something about tone, mood, imagery, rhyme, language, or theme.
- Give some more relevant quotes.
- Re-address the question, rephrasing your initial observation.
- Always ask yourself how the title of the poem evokes the action/description/theme of the poem. The title of a poem should indicate something about the poem’s central idea, so always focus on what it conveys.
- Always adhere to the rubric of the question: stick to what you are asked and only answer what is requested. If a question says “briefly”, and if you notice that the marks

**Approach**

- Questions normally concentrate on character, point of view, narrative technique, features of style, mood, and theme.

**Answers**

- Answers should be point based, with about three or four quotes supporting the answer to each question.
- Keep the answers reasonably short and to the point.

**Studied fiction**

(30 marks, 25 minutes)

**Approach**

- You should have a detailed knowledge of at least two short stories and one novel.
- You must address the topic the question specifies, short story or novel.
- In advance of the exam, revise three central incidents from the novel that you feel best dramatise the book’s themes, that concern a moral dilemma faced by the hero, that capture the mood of the book, or that are central to psychology and development of character.

**Answers**

- The answer will have to be about five or six paragraphs. The answer cannot be a mere summary of the book, although you are expected to have a detailed knowledge of the plot. As you did with other areas of the literature paper, you have to comment in a critical way on how themes are evoked or conveyed, how character is established and developed, how mood is created, how the writer engages the interest of the reader in his or her use of tone and rhythm.
- If you are discussing one character, then organise the incidents chronologically and trace how the character changes or is affected by experience. Summarise the action (briefly), then say what it suggests about the character.
- If discussing one important incident, break it into sections and discuss each part separately—focusing on mood, theme, characterisation. Remember to provide the incident with a context, saying at which stage it occurs in the novel, indicating what led up to it and how things develop because of it.
Introduction

The Junior Cert Irish paper has recently been changed to incorporate the listening comprehension as part of paper 1 and new questions such as the trialacha teanga combhthéacuala which examines the students knowledge of grammar. Students are also given the opportunity of taking an optional oral examination. The emphasis of the paper is on the communicative side of the language. The key to learning any language is practice. In the following articles I will outline the main elements of the paper and also give students advice on how to practise for the exam to gain the fluency needed to maximise your marks.

The exam paper

The Junior Cert Irish paper consists of two papers – paper 1 and paper 2

PAPER 1
(150 Marks)
Time allotted: Two hours

There are four sections in paper 1: roinn 1, roinn 2, roinn 3 and roinn 4.

PAPER 2
(90 marks)
Time allotted: 90 minutes

There are three sections in paper 2:

Reim 1 – Prís Liteartha (Próise)
■ Ceist 1: Slocht as irseálí sean-seal (passage from novel/short story) – 15 mark.
■ Time allotted: 20 minutes.
■ In this question you must read the extract and answer three questions:
   – Answer one question from A and one question from B.
   – Then answer one question from A or B.
   – Answers should be in your own words.
■ Ceist 2: Answer A or B – 15 mark.
■ Time allotted: 15 minutes.
■ In question 2A, you are required to write about a short story or a play or a novel you have studied during the course.
   – State the name of the text you have studied.
   – State the name of the author.
   – Write an account of the text you have studied ensuring it contains the same subject matter as the extract in ceist 1.
   – You can compare the subject matter you have studied with that of the extract in ceist 1.
■ In question 2B, you must chose an emotion or feeling or subject from a list of six and write about that emotion /feeling/subject in the context of a story/play or novel you have studied.
   – State the name of the piece you have studied.
   – State the name of the author.

Study guidelines

When studying for the Irish exam you should build up a good base of vocabulary.
Between now and June write down any new phrase/word that you hear in a notebook and revise these words regularly.
Make sure when you receive any corrected written work from your teacher, that you make the necessary corrections which will improve your grammar.
Practice speaking Irish at any available opportunity.
Look at TG4 as this will help you in the listening comprehension.

Left: Ger O’Donnell
Right: Nikita Gilevsky and Irish teacher Ciaran O’Murcu at the Institute of Education; Left Diamond Hill, Connemara National Park Photographs: Brendan Duffy, Ger O’Donnell

Exam layout and timing allocation

Students who sit the Irish paper must familiarise themselves with the layout of the paper. The following are some tips in helping you complete the paper in the time given.

Paper 1
CLUASÚISCINT
(Listening comprehension)
This section of the paper lasts 20 minutes.

Leagan amach (Layout)
Cuid A
Beirte chaoinn an ag déanamh cur síos ortha féin. Closfheidh tú gach cheann faisí dhó.
Cuid B
Closfheidh tú fíoga agus píosa nuachtá. Closfheidh tú gach cheann faisí dhó.
Cuid C
Closfheidh tú dhá chomhara. Closfheidh tú gach comhara faisí dhó.

Notes
As soon as you receive your paper use the time allotted to read through the questions thoroughly and highlight the key words.
Use a pencil as you can correct your answers as the exam proceeds.
Short answers will suffice.
Always write an answer even if you are unsure.
When the listening comprehension is completed you will move onto the written section of the paper.

LÉAMHTÚISCINT
(Reading comprehension)
You should spend 40 minutes on this section.

In this section of the paper you are re-
Irish – Timing in the exam

Getting the timing right

required to answer questions from two reading comprehensions. Therefore you should spend 20 minutes on each.

Notes
- Read the passage carefully paying particular attention to the words you understand.
- Don’t be intimidated by unfamiliar vocabulary.
- Read the questions and pick out and underline the answers.
- Answer the question in your own words.

TRIALCHA TEANGACHA COMHTEACSAULA
(Contextualised language test)
You should spend 15 minutes on this question. Tá dhá chiste le déanamh aonais, ceist A agus ceist B.

Ceist A
This will consist of a news item, a blog, an email or a letter. The piece will be written in the ainm chaste, ainm líthreach, ainm fuairteais or modh coinntilacht. Students will be required to rewrite the passage in a given tense and change some verbs accordingly. Mar sin is gá le duit rialta ar na bháthra.

Ceist B
This will consist of a pen picture. Students will be required to rewrite the sentences and fill in the blanks with the suitable words or figures. Students will also be asked to identify an example of the tusaíl gindeach, céimeanna compride na haidí-achta.

CEAPADÓIREACHT (Comprehension)
You should spend 45 minutes on this question. In question 3 you are required to choose one from A, B and C.

A – Aiste/aith

In question 2, you are required to write about a short story or a play or a novel you have studied during the course. As you can prepare a summary of the stories here, it is worthwhile learning the summary and writing it down as quickly as possible which will free up some time to tackle the more challenging question 1. A half page A4 is sufficient for question 2.

CEIST 3: FÍOLCHT GAN RADHARC ROMHRE
(Studied prose)
You should spend 25 minutes on this section.

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Delivering a memorable story and a well-crafted letter

In the exam you are required to write an essay (paper 1) and a letter (paper 2)

Scribhne teanga

(Paper 1 section B: Scéal/Eaithre)

This option is very popular amongst students. You are given two choices of topics. In the first you are given the beginning of a story and you must finish it off.

Sample question

Fíchear do rogha ceann amháin diobh see:

(i) Crap scéal a mheadh an gaoth seo chosúil mar tháis leat: “Ní dheanfeadh mé dearnadh go deo ar an Oiche Shamhna...”

(ii) Dían cur síos eacchtra a tharlach agus tú a imirt cluiche don scoil.

Notes

A good knowledge of the aimirr chaite is required in answering this question.

When writing the story make sure you have a beginning, middle and end. Students tend to run out of ideas and things to say half way through the story.

Worked example


D’haghairm ar an chead ag leathuir tar éis a chugáig agus bhíomar an aereort a chaitheamh in ainm. D’haghairm ar an tír seo chun cugáig ta lá tascachalacht timpéalaí Tenerife. Faoin am a shroicheamh Tenerife ar an Spáinn bhí aghas ag scóilteadh na gceacht. Chunmheach go raibh dothaí olsna gréine anuas chun a bheith onghrúidh.


Rith mo mhuintéireach chuimh agus agus agus agus am leathan le hiontas. Ghlógaigh sí ar an tar-ratháil. Thagadh sé agus mheangh mé a bhí ann.

Léamhтаisceint (Reading comprehension)

- Answers should be in your own words.
- Between now and the exam you should practise by answering at least two passages per week.
- Make a note of any new words and phrases in a notebook. This will build up your sórt focal.
- Students should familiarise themselves with the following questions:
  - Cé bhfuil – where?
  - Cén fáth? – why?
  - Cé who? – who?
  - Conas – how?
  - Cé mhíheadh – how many?
  - Cad – what?
  - Cathaí – when?
  - Céard – what?

Céndríocht – what difference?

Tabhair sampá – give an example

Luirigh – mention
Cuírios – Describe

In one of the passages the following type of question will be asked in parts (i) and (ii):

Cé ná bhfuil an t-ainm i stair na chaónaí?

(Which paragraph does the following question refer to?)

Students are expected to match the question to the relevant paragraph.

Chuir domhanda do chuir domhanda do thugann an stair na chaónaí?

PAPER 2: Question 1 – Letter

Every student should look to gain full marks in this section.

- You should include your address and date of writing.
- Practise a standard beginning and end to the letter this will add bulk to the letter.
- Make sure you cover all the tasks.

Above: Monogram page from The Book of Kells; Right: The Padraic O Conaire statue at Galway’s Eyre Square

Photograph: Joe O’Shaughnessy

scéal do. Mhosó léi a thugadh chuig an ospidéal. Thagadh an teathraracha agus in iiseach liom. Nuair a thugaim an t-ospidéal bhi sé pléidite. Bhi me ag fanacht ar feadh cheathre uair air an chloch eile na thainig dochtúir chuimh chun seic a dheanamh orms.

“Cos briste, atá agat”, a dúirt sé. Beidh orm plústar a chur oru. Beidh orm do scith a ligint. Luig mé osa asam, a leithdeaf do thuras scoile.

EXAM TIMES ONLINE

For more Irish Times/Institute of Education Exam Times, see

irishtimes.com/examtimes

Sample question

Is ball tu dha bhanna ceoil. Bhi an chéad bhig ag an mbanna le déanáí. S’bhi bainte amach do chara faoin ocáid. I do litir luaigh:

- dhá phointe eolas faoi ainm an bhanna
- dhá phointe eolas faoi géitbhair a bhí ag a bháis
- pointe eolas amháin faoi an pleannanna atá agaibh.

You must practise everyday whether it is writing a letter or speaking a small bit of Irish to your friends, teacher, or parents.

Worked example

5 Bothar na Trá
Baile Átha Cliath
12 Mítheimh 2014

A Sheinín, a chara,

Conas atá tú? Bhi a fháth ar son litir a thugteach an dhaiteach ón shín. Tá brón orm nár scríobh mé níos lúathach a chbí sé í geist agam e a dheanamh. Bhi me ag haghairtmh le déanaí agus ní raibh an tam agam scríobh chugat. Conas atá an chlann agus gach duine sa bhaile? Bhi gach duine ag usáid do thairiseoireach.

An tsaolaithe sin cheaite bhi sé faisin ar siúl sa scoil. D’eagraigh an Conne Calas a sheinín. Aithchúrúil an t-áthama a bhi ar an seó. Bhíomar ag bainte airgid agus go son GCOM. Mar chuigh do son sheinín mo bhanna ceoil. Na héfánaithe is ainm do bhanna agus is mar a tharlaíonn. Thugamar an taoin mar gheall ar an mhaidin eile ara an mhaidin dár gcomóin, rud nár thatáin liom. Bhailigh an scoil mile euro agus bhi an halla plóidáite. Is cosúil go mbeidh seol eile ar an mhaidin bháil liom seach chugam, b’fhéidir go mbeidh tú tabhacht aige. Is an pléan atá agam ná abhalt a thabhairt.

Bhuel is gá dom imeachtais anois. Tá an chuid bheith bhailte le déanaí agam. Ní fhainfídhi m’fhéidir fada i gceart. Beidh mé ag usáid lena litir uair.

Do chara
Síon Go Fóill
Maire

Practise for the marks

When studying for any language practice makes perfect. You must practise everyday whether it is writing a letter or speaking a small bit of Irish to your friends, teacher or parents.
A look at the poets

Fíliocht agus prós (Prose and poetry)
This section appears in paper 2. Students find it very daunting but if you prepare answers on the prose section and the prose section in questions 2 and 4 you will gain marks and free up your time in the exam. A half page A4 is sufficient for question 2.

**QUESTION 1**

This is an extremely difficult section of the paper and is not memory friendly. Between now and the exam you should practise by answering at least one passage per week.

Section A: Buntúscint

I would recommend that students pick their two questions from this section as coupled with the experience gained from answering the reading comprehension in paper 1, you should have enough practise in answering these questions.

Section B: Léithscintína gínigh éadaí

In this section you will be asked to express a view or opinion regarding the passage. Pay particular attention to personality traits, feelings and atmosphere.

Focóir (Vocabulary)
Cé? Who?
Conas? How?
Cé mheád? How many?
Cad/ceard? – What?
Cathair? Where?
Cén dírfóirth? – What difference?
Tábhair sampla – Give an example
Luaigh – Mention
Cuir síon – Describe
Deireadh – It is said
Ar theas? – Did you like?
Is fearr déas é? He is a nice man
Santach – Greedy
Cneasta – Kind
Gruama – Despairing

Oireann an teideal don scéal mar – The title is suitable to the story because

**QUESTION 3**

Pay particular attention to the following vocabulary:
Cé? – What
Míchigh – Mention
Cad atá geast? – What does this mean?
Cé é teama an dáin seo? – What is the theme of this poem?
Céad na mhothúcháin is laide? – What are the strongest feelings?
Céad na hiomhánna is laide? – What are the strongest images?
Deir an fíle go... – The poet says that...
Seard atá geast seo linn... – The following lines mean that...
Is é an iomhá is láidre ná... – The strongest images are...
Is é an mhothúchán is láidre ná... – The strongest feelings are...
Dírfóirth – Difference
Cuirteann – Similarity
Measaim – I think
Cuireann an fíle an teama os ár gcomhair – The poet demonstrates the theme
One A4 page is required in this section. Try and answer all the questions in your own words.

**QUESTION 2.4**

Sample question
2B(i) Rosaghnaí mé an dáin Subh Mills le Seamas Ó Néill. Is é mhothúchán an dáin seo ná grá.
2B(ii) Is dáin gearr simplí é an dáin seo. Ar mhothúchán chomh fearr subh míle ar an dara.
Thug sé gurb é a inion a chuir an subh ar an dara. Tá an tagann fear grá achar tar éis taísaí tagann brón ar air má sin amfonnann se ar an lá a bheith a páiste imithe agus beidh scéaltaí a bheith gan i. Mar sin tá grá duit phaisté le sorrú.

Cuireann an fíle an teama os ár gcomhair.

Cé gur dan gearr é an dáin seo tá grá le son-rú de bhráid measáin na mhothúcháin atá le feiceáil go gcaithfeadh an bhfíle.

Laura Ganter at the Institute of Education

Photograph: Brendan Duffy

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**Cluasúiteascint (Listening comprehension)**

**Ta tríridh as socraíocht:**

- Cúil, Cúil B agus Cúil C
- Bhráid na Gaeltachta/Raidió na Life
- Do’s the view on T4 to familiarise yourself with vocabulary.

**Ta tríridh air:**

- Watch T4 regularly paying particular attention to the different dialects.
- Remember that there are subtleties to help you.
- Use past papers paying attention to vocabulary and dialect.
- Learn the following vocabulary.

**Focóir (Vocabulary)**

lománaíocht – hurling
Rubair – rugby
Pea gaelach – football
Sacar – soccer
Caspheal – basketball
Camogie – camogie
Club – club
Bail – member
Innri – Iplay
Fairnna – team
Páirc – park
Stáid – stadium
Cluiche ceannais – final
Suim sa spóirt – an interest in sport
Lúthfhiacntais – athletics

**Scoais – square**

Badamaint – banninton
Leithscint – reading
Ceol – music
Dramaíocht – drama
Amharclann – theatre
Banna ceol – band
Ceolchoirm – concert
Seoáladh – launch
Aire – minister
Rialtas – government
Aoi – guest

**Comóntas – competition**

Croasadh – broadcast
Pé – discuss
Céiliúradh – celebration

**Tímpisthe bóthar – road accident**

Postanna – jobs
Fógra – notice
Forimeacha iarraithe – application forms
Oireachtaí – assembly
Siansa – symphony
Irís – journal
Paipéar nuachtá – newspaper

**Aimhnígh – name**

Cá ráibh sé? – where was
Cén aíos? – what age
Cad a cheapann sé? what do you think
Cén lá? – what day
Cad é an spóirtéad? – what is the closing date
Cénduine? – who
An féidir? – can
An lá a bhfuil sé? – the day it will happen
An dáta a bhfuil sé? – the day it will happen
An meldh u tearchaí? – the amount/how much
Cént-saimh? – what name
Cént-lá? – what date
Cáfhad? – how long
Cé? – who
Cé mheád? – how much
Cé hAithaithe? – who were
Cén rúinn? – what sort
Cén áit? – where
Cé nua? – when
Cé duit? – who said
Cé náisiúntacht? – what
Céad a d’fheasaí? – what opened
Céad a sheol? – what launched
Luigh – mention

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Get your vocabulary on track

Cian Hogan is author of Rapid Revision French, a guide to preparing for the Leaving Cert, and Accent Français, a new approach to the oral and aural exams

Introduction
Junior Cert French will test your ability in spoken, written and aural French. In order to succeed in this exam, you will need to organise your study time so as to target key tenses and core vocabulary areas. In the following articles we will help you to get started and provide you with a route map for organising your approach to studying French.

Before you start, make sure that you have a copy of the past papers and try to get your hands on as many past listening comprehension notebooks as possible. Organise your notes under the headings relevant to the examination and keep a separate vocabulary notebook for the new words that you come across. Remember, it is never too late to start and there is certainly enough time left to improve your French considerably.

Section 1: Listening Comprehension
On the day of the examination the listening comprehension will take place just before the written paper. You can’t afford to ignore this section of the paper as it is worth nearly 45 per cent of the marks. The good news is that this is easiest section to target and prepare in advance of the exam.

Keep a separate notebook for the new words that you come across

Before the examination
In the weeks coming up to the examination you must practise as much of the past papers as possible. However, everything you do should be aimed at targeting the areas of vocabulary that are examined regularly in the listening comprehension.

Core vocabulary
No matter what you are asked, you will hear reference to people, places and professions and school life. The following is a useful starting point as you aim to target this section of core vocabulary:

People, relations, professions
acteur – actor
actrice – actress
l’adolescent – teen
l’adulte – adult
l’agent (de police) – policeman, police officer
aimer – to like, to love
l’ambitieux/ambitieuse – ambitious
l’amitié – friendship
l’amical(e) – friendly
l’amie – (female) friend
l’architecte – architect
l’artiste – artist, artiste, performer
l’auteur – author, writer
le bébé – baby
la belle-fille – daughter-in-law or stepdaughter
la belle-mère – mother-in-law or stepmother
le célèbre – famous
le chanteur – singer
le chauffeur de bus – busdriver
le chauffeur de taxi – taxidriver
le chirurgien – surgeon
le coiffeur – (male) hairdresser
le(s) comptable(s) – accountant
le conducteur de train (male) – traindriver
le connaître – to know a face or a place
le cousin (male) – cousin
la cousine (female) – cousin
le cru(e) – crude
le date de naissance – date of birth
le/dentiste – dentist

Common errors

Basic spelling errors and a lack of grammatical accuracy cause students to lose marks in the Junior Cert French paper.

As you prepare for the examination you need to focus on basic vocabulary and those key past, present and future tenses.

Common errors

Basic spelling errors and a lack of grammatical accuracy cause students to lose marks in the Junior Cert French paper.

As you prepare for the examination you need to focus on basic vocabulary and those key past, present and future tenses.
French – Reading comprehension

Reading the signs

This section is worth just under 30 per cent of the available marks and you will have 40 minutes to answer it.

Section 2: Reading comprehension

Before the examination

As with the listening comprehension, it is vital that you practise as many of the past papers as possible. While the comprehension pieces that appear are varied and difficult to predict there are some areas that are worth targeting. The first section of the comprehension paper usually contains a number of signs. You should make sure that you know all the vocabulary that appears in this section as it is frequently repeated. Signs have appeared on every Junior Cert paper for the past 20 years.

Some general signs

ascenseur – lift
bureau de poste – post office
cercle de voile – sailing club
carrefour – crossroads
centre ville – centre of town
carrosserie – garage
circulation interdite – no traffic
voitures – cars
bikes for hire
quais – platforms
route point à 500m – round about in 500 m
soldes – sales
timbres – stamps

Some road signs

à droite – to the left
à gauche – to the right
allumez vos phares – turn on your headlights
autres directions – other directions
attaches coulissantes – gates
voie lente – slow down
vélo contraflu – cyclist
à pied – on foot
paiement – pay
rendez-vous – rendez vous

Timing in the French exam

Section 1: Listening comprehension (140 marks)

The tape will last roughly 40 minutes.

Section 2: Reading comprehension (100 marks)

There are normally nine questions.

Allow 60 minutes for answering this section.

Section 3: Written expression (80 marks)

You must answer questions A and B.

Allow 40 Minutes for this section.

Leave yourself around 10. minutes to recheck your answers.

Approach

[ ] You have 40 minutes to answer all the comprehension questions.

[ ] Read the questions first, highlighting each question.

[ ] Read the comprehension piece straight through, underlining any sentences that you think may be of importance.

[ ] Read the questions again this allows the questions to direct you to the area in the comprehension that you need.

[ ] Follow the sequence of the comprehension piece, for example, the answer to question number one is normally contained in an area that comes before the answer to question number two.

[ ] Never leave a blank.

The key words

Before you begin to target any vocabulary that is specific to the written section you must revise the key tenses. The tasks that appear in the written paper will ask you to respond in the past, present and future tenses. Bearing this in mind you should revise the present tense, the passé composé, the imperfect tense and the future tense. Once again you should practise answering all the past questions that have appeared in the last ten years.

You should avoiding learning whole letters by heart. Instead you should concentrate on learning useful vocabulary that can be used in different situations.

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Writing with expression to impress

Avoid learning whole letters by heart – instead, concentrate on learning vocabulary that can be used in different situations

Section 3: Written expression

This section is worth roughly 25 per cent of the overall marks. You have to answer two questions A and B. You have roughly 40 minutes to answer both questions. Each question will ask you perform specific tasks. You must complete all of these tasks.

Question A is normally an informal letter. This is worth 50 marks. Since 2005 the option of answering a formal letter has sometimes been given. Question B is normally a note or a postcard. This is worth (30 marks).

Divide your time carefully between the two assignments, leaving yourself some minutes to check over your work.

Before the examination

Before you begin to target any vocabulary that is specific to the written section you must revise the key tenses. The tasks that appear in the written paper will ask you to move through past, present and future tenses. Bearing in mind you should revise the present tense, the past composed, the imperfect tense and the future tense. Once again you should practice answering all the past questions you have had in the last ten years. You should avoid learning whole letters by heart. Instead you should concentrate on learning useful vocabulary that can be used in different situations. Have a look at the following phrases.

THE INFORMAL LETTER

Je te remercie de ta lettre, qui est arrivé il y a deux jours – Thank you for your letter which arrived two days ago.

Mon prof de français m’a donné(e) ton nom et ton adresse et je suis très content(e) de faire ta connaissance.

– My French teacher gave me your name and your address and I am so happy to get to know you.

When you are in the examination

Make sure that you answer all the tasks. Remember that you cannot gain full marks if you don’t answer each task fully. You get five marks for being able to open and close the letter correctly. This is known as the format. According to the Chief Examiner for French, marks “continue to be lost for the format”. The only acceptable introduction for the informal letter is “Cher(e)”. Before you start to write make a list of key tenses and expressions that you will need to answer the question. This will help you write clearly and also ensure that you don’t leave out any tense that you have studied.

The golden rule here is to say what you can say, not what you want to say. Don’t write too much, Don’t translate directly from English.

Don’t use large chunks of learned material.

Only use learnt off sentences that fit the task perfectly.

When you have finished writing, go back and check all your verbs, nouns and adjectives.

Sample letter 1

It is the end of the month of June. You have just finished the Junior Cert. Write a letter to your French penpal Paul in which you tell him about your examination

– Thank him for his last letter
– Tell him something about the exams
– Tell him about your plans for the weekend
– Ask him if he is going to work for the summer
– Give him some news about your family

Mon Cher Paul,

Cork, le 25 juin

Merci de ta dernière lettre, elle était très touchante. Je viens à peine de finir mon Junior Cert (l’équivalent Irlandais du Brevet) Qu’est-ce que je suis soulagé! Tu ne peux pas imaginer à quel point ça a été dur. Je suis très contente de l’avoir fini et je pense que ça va bien réussir! Comme j’ai bien travaillé cette année mes parents m’ont offert un week-end à Paris. Je pars ce vendredi, avec ma mère et nous y restons jusqu’à lundi. Je pense que nous allons rester dans un bel hôtel qui s’appelle ‘Hôtel de la Paix’. Je dois admettre que je suis très heureuse de partir. Ah mon cher Paul... et toi comment vas-tu ? Est-ce que tu vas travailler cet été ? J’espère que ton Brevet s’est bien passé. Tu me raconteras tout en détail !

Qu’est-ce que tu vas faire cet été ? Est-ce que tu vas essayer de trouver un petit boulot ?

Ma soeur va passer dans la classe supérieure. En ce moment on n’a arrêté pas de se disperser, c’est vraiment inacceptable.

Voilà mes passionnantes aventures ! Passe de bonnes vacances !

A plus !

Mary

Sample letter 2

You are on holidays with your family in Spain. Write a postcard to your French penpal Nicole. In your card tell her

– When you arrived and who you are with
– That the hotel is lovely and you are enjoying yourself
– That you will be going to the beach tomorrow.

Salut Nicole,

Quand j’ai vu cette carte j’ai tout de suite pensé à toi ! Comment ça va ? Moi je suis en Espagne et il fait très beau. Je suis arrivé hier avec ma famille. Il y a mon père, ma mère, ma soeur et mon frère. Nous sommes à l’hôtel et il est très joli, nous avons une très jolie vue sur la mer et il y a une piscine. J’adore cet endroit et je m’amuse beaucoup. Pour l’instant nous ne sommes pas sortis mais demain nous irons peut-être à la plage. Nicole donnes-moi vite de tes nouvelles ! Tu me manques !

Bonne vacances.

Top tips for study and the exam

1. Focus on the past, present and future tenses. At the very least, you will be complete familiar with key irregular verbs (aller, avoir, être, faire, vouloir, pouvoir and devoir).

2. Concentrate on core vocabulary. In particular make sure that you know all the vocabulary associated with: people and places, dates, food, the weather, clothing and news items.

3. Practise makes perfect. Most students fail to practise the listening comprehension regularly and independently. A very common error that Junior Cert students make is to concentrate exclusively on the written sections of the examination. Don’t forget that the listening comprehension is worth more marks than any other section.

4. Learn key phrases and idioms instead of entire passages.

5. Answer as many of the past papers as you can.
**Some sound business advice**

Arthur Russell has been teaching at the Institute for over 35 years. A commerce graduate, he has written articles for many publications including *Business and Finance*.

**General advice for business students**

1. Answer your favourite topic first. This will give you the feel good factor and make you more relaxed when answering the rest of the paper.

2. Stick as close as possible to the time limits listed on the right (these are only a general guide of course). Students often run out of time and may have only 10 minutes left when answering their last question.

3. Have a good working calculator.

4. Purchase previous examination papers and practise as many questions as possible from these papers.

5. The bookkeeping section can be predicted quite easily. This section cannot be learnt and must be practised continuously. Areas like final accounts, the trial balance and club accounts are examined every year. In previous years these three topics have accounted for over 30 per cent of the total marks from paper 1 and paper 2.

6. If you have the time, answer more than the four questions on paper 1 (section B) and on paper 2. You will be marked out of your four best questions.

7. Have plenty of rough work pages for calculations and keep these close to the relevant questions.

8. When answering any theory question make sure to state your point, give a brief explanation of your point and cap it off with an example.

9. Do not leave the examination hall early.

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**Frequency of occurrence of questions in business**

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</tbody>
</table>

---

**Business studies — at a glance**

- **Business studies has two papers** Total marks of 400
  - **Paper 1**: Two and a half hours (240 marks)
  - **Section A**: 80 Marks
  - Answer 20 short questions (no choice)
  - **Section B**: 180 Marks - Answer 4 questions out of 6
    (All questions carry 40 marks in Section B)
  - **Paper 2**: Two hours (160 marks)
  - Answer 4 questions out of 6. (All questions carry equal marks, of 40 marks per question.)

---

**Timing is key**

- **Paper 1**: Two and a half hours
  - 5 minutes reading time
  - **Section A**: 45 minutes
  - **Section B**: 25 minutes for each question
- **Paper 2**: Two hours
  - 4 minutes reading time
  - 28 minutes for each question
Books of first entry and the ledger question

Books of first entry
This is a question which is examined every year in paper 2

A Collins Ltd had the following balances in the general journal on May 1st, 2013.

**General journal**

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>F</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/5/13</td>
<td>Premises</td>
<td>GL1</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bank</td>
<td>CB1</td>
<td>40,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Debtors J Gavin</td>
<td>DL1</td>
<td>120,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Share Capital</td>
<td>GL2</td>
<td>360,000</td>
<td>360,000</td>
</tr>
</tbody>
</table>

19/5/2013 Paid rent by cheque (cheque number: 3) €16,000.
29/5/2013 Capital invested in the business lodged to bank €50,000.

d) Balance the accounts on May 31st, 2013, and extract a trial balance.

Before we begin answering this question it is important to know the following:

**There are six books of first entry**

1. **The general journal**
   - One of the most important uses of the general journal is for the recording of the assets and liabilities at the start of the month.
   - Always enter assets on the debit side of the journal and liabilities on the credit side.
   - The rule for posting to the ledger is as follows: **Keep the same sides** in the ledger as in the general journal. In this question the general journal is given.

2. **The purchases book**
   - This is used for recording the purchase of goods and services. In this question the purchases book is given.
   - When posting to the ledger the following rules are used:
     - Debit the purchases account with the net figure.
     - Debit the VAT account with the net figure.
     - Credit the Creditors account with the total figure.

3. **The purchases returns book**
   - This is used for recording returns by the business to creditors. There are no purchases returns in this question.
   - Posting to the ledger – Enter on the opposite sides to purchases in “2” above:
     - Credit the purchases returns account with the net figure.
     - Credit the VAT account with the net figure.
     - Debit the creditors account with the total figure.

4. **The sales book**
   - This is used for recording sales of goods and services. In this question the sales book is given.
   - When posting to the ledger the following rules are used:
     - Debit the sales account with the net figure.
     - Credit the VAT account with the net figure.
     - Debit the debtors account with the total figure.

5. **The sales returns book**
   - This is used for recording returns by debtors to the business.
   - There are no sales returns in this question.
   - Posting to the ledger – Enter on the opposite sides to the sales book as in “4” above:
     - Debit the sales returns account with the net figure.
     - Debit the VAT account with the net figure.
     - Credit the Debtors account with the total figure.

6. **The cash book**
   - This is used for recording the receipts and payments of cash/cheques.
   - In this question you are asked to present a cash book, which you complete as below.

   The rule for posting to the ledger from the cash book is switch the sides. Items in the analysis columns on the debit side of cash book are entered on the credit side of the ledger and vice versa. Don’t forget to enter the end of month cash book balance of €63,600 in the trial balance.

**Books of first entry and the ledger question**

**Purchases day book**

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Invoice No</th>
<th>F</th>
<th>Net</th>
<th>VAT</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/5/13</td>
<td>S Cluxton</td>
<td>23</td>
<td>CL1</td>
<td>90,000</td>
<td>20,700</td>
<td>110,700</td>
</tr>
<tr>
<td>13/5/13</td>
<td>G Brennan</td>
<td>26</td>
<td>CL2</td>
<td>20,000</td>
<td>4,600</td>
<td>24,600</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td>110,000</td>
<td>25,300</td>
<td>135,300</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL3</td>
<td>GL4</td>
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</tbody>
</table>

**Sales day book**

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Invoice No</th>
<th>F</th>
<th>Net</th>
<th>VAT</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>22/5/13</td>
<td>J Gavin</td>
<td>62</td>
<td>DL1</td>
<td>40,000</td>
<td>9,200</td>
<td>49,200</td>
</tr>
<tr>
<td>25/5/13</td>
<td>B Brogan</td>
<td>63</td>
<td>DL2</td>
<td>80,000</td>
<td>18,400</td>
<td>98,400</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td>120,000</td>
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<td>147,600</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GL5</td>
<td>GL4</td>
</tr>
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</table>

**Cash Book**

<table>
<thead>
<tr>
<th>Details</th>
<th>Bank</th>
<th>Sales</th>
<th>VAT</th>
<th>Capital</th>
<th>Receipts</th>
<th>Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
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<td>86,100</td>
<td>60,000</td>
<td>60,000</td>
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<tr>
<td>Sales</td>
<td>86,100</td>
<td>70,000</td>
<td>16,100</td>
<td>60,000</td>
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<td></td>
</tr>
<tr>
<td>Capital</td>
<td>60,000</td>
<td>186,100</td>
<td>16,100</td>
<td>60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td>63,600</td>
<td>GL5</td>
<td>GL4</td>
<td>GL2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note**

- a) Post the balances in the general journal to the relevant ledger accounts.
- b) Post the relevant figures from the purchases and sales books to the ledgers.
- c) Record the following bank transactions for the month of May. Post the relevant figures to the ledger.
- 3/5/2013 Purchases for resale (cheque number: 1) €50,000 plus VAT at 23.75%.
- 5/5/2013 Cash sales of €30,200 (€30,200 plus VAT of €6,000).
- 13/5/2013 Paid S Cluxton by cheque (cheque number: 2) €45,000.

For more Irish Times/Institute of Education Exam Times, see irishtimes.com/examtimes
Books of first entry and bank reconciliation

The Ledger Accounts of A Collins Ltd

<table>
<thead>
<tr>
<th>Date</th>
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<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/5/2013</td>
<td>Balance</td>
<td></td>
<td></td>
<td>€200,000</td>
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<tr>
<td>13/5/2013</td>
<td>Cash Book</td>
<td>€45,000</td>
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<tr>
<td>31/5/2013</td>
<td>Balance</td>
<td>€65,700</td>
<td></td>
<td>€110,700</td>
</tr>
<tr>
<td>1/6/2013</td>
<td>Balance</td>
<td>€65,700</td>
<td></td>
<td></td>
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<tr>
<td>13/5/2013</td>
<td>Purchases Book</td>
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S Cluxton

<table>
<thead>
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<th>Details</th>
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<th>Credit</th>
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<td>31/5/2013</td>
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<tr>
<td>22/5/2013</td>
<td>Sales Book</td>
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<td>€189,200</td>
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J Gavin

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<tr>
<td>1/8/2013</td>
<td>Balance</td>
<td>€6,900</td>
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B Brogan

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<tbody>
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<td>31/5/2013</td>
<td>Purchases Book</td>
<td>€120,000</td>
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<tr>
<td>3/5/2013</td>
<td>Cash Book</td>
<td>€70,000</td>
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<td>€190,000</td>
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G Brennan

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<th>Balance</th>
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<tr>
<td>13/5/2013</td>
<td>Purchases Book</td>
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</table>

VAT

<table>
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<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>31/5/2013</td>
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<td>€27,600</td>
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<td></td>
</tr>
<tr>
<td>5/5/2013</td>
<td>Cash Book</td>
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<td>1/8/2013</td>
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Rent

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<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>19/5/2013</td>
<td>Cash Book</td>
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<td></td>
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</table>

Sales

<table>
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<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>31/5/2013</td>
<td>Sales Book</td>
<td>€120,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5/5/2013</td>
<td>Cash Book</td>
<td>€70,000</td>
<td></td>
<td>€190,000</td>
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</tbody>
</table>

Trial Balance as of 31/5/2013

<table>
<thead>
<tr>
<th>Account</th>
<th>Dr</th>
<th>Cr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Book</td>
<td>CB 1</td>
<td>€63,600</td>
</tr>
<tr>
<td>Premises</td>
<td>GL 1</td>
<td>€200,000</td>
</tr>
<tr>
<td>Capital</td>
<td>GL 2</td>
<td>€420,000</td>
</tr>
<tr>
<td>Purchases</td>
<td>GL 3</td>
<td>€160,000</td>
</tr>
<tr>
<td>VAT</td>
<td>GL 4</td>
<td>€6,900</td>
</tr>
<tr>
<td>Sales</td>
<td>GL 5</td>
<td>€190,000</td>
</tr>
<tr>
<td>S Cluxton</td>
<td>CL 1</td>
<td>€65,700</td>
</tr>
<tr>
<td>G Brennan</td>
<td>CL 2</td>
<td>€169,200</td>
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<tr>
<td>J Gavin</td>
<td>DL 1</td>
<td>€120,000</td>
</tr>
<tr>
<td>B Brogan</td>
<td>DL 2</td>
<td>€190,000</td>
</tr>
<tr>
<td>Rent</td>
<td>GL 6</td>
<td>€16,000</td>
</tr>
</tbody>
</table>

Bank reconciliation statements

Bit O’Red Ltd. has a current account in the Katie Russell Bank. The company received the following Bank Statement on December 31st, 2013:

Bank Statement

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Dec</td>
<td>Balance</td>
<td>€900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Dec</td>
<td>Cheque 125</td>
<td>230</td>
<td>670</td>
<td></td>
</tr>
<tr>
<td>10 Dec</td>
<td>Lodgement</td>
<td>230</td>
<td>950</td>
<td></td>
</tr>
<tr>
<td>11 Dec</td>
<td>ATM</td>
<td>85</td>
<td>875</td>
<td></td>
</tr>
<tr>
<td>14 Dec</td>
<td>Cheque 126</td>
<td>400</td>
<td>475</td>
<td></td>
</tr>
<tr>
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<td>lodgement</td>
<td>175</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>17 Dec</td>
<td>Direct Debit</td>
<td>90</td>
<td>210</td>
<td></td>
</tr>
<tr>
<td>19 Dec</td>
<td>Credit Transfer</td>
<td>130</td>
<td>340</td>
<td></td>
</tr>
<tr>
<td>21 Dec</td>
<td>Cheque 127</td>
<td>100</td>
<td>240</td>
<td></td>
</tr>
<tr>
<td>29 Dec</td>
<td>Charges</td>
<td>30</td>
<td>210</td>
<td></td>
</tr>
</tbody>
</table>

Jan 1 | Balance | 1,990 | 1,990 | 1,990 |

Cash Book

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec 1</td>
<td>Balance</td>
<td>900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec 10</td>
<td>Lodgement</td>
<td>240</td>
<td>950</td>
<td>1,990</td>
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<tr>
<td>Dec 31</td>
<td>Lodgement</td>
<td>800</td>
<td></td>
<td>1,990</td>
</tr>
</tbody>
</table>

You are required to:

1. Tick off the items that appear in both the cash book and the bank statement and you will find a number of items not in both.
2. In the cash book and not in the bank statement are two items: Dec 19 – Cheque paid to Suarez (cheque number 128) for €70

You are required to:

b) In the bank statement and not in the cash book are four items:
   Dec 15 – Standing Order €175
   Dec 17 – Direct Debit €90
   Dec 19 – Credit Transfer €130
   Dec 20 – Bank Charges €30

2. Correct the cash book by entering the items on the bank statement not yet in the cash book into the cash book as shown below.

Note: Remember to switch sides when completing task number 2 and task number 3.


SOLUTION

Cash Book

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec 1</td>
<td>Balance</td>
<td>900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec 5</td>
<td>Bentske</td>
<td>125</td>
<td>230</td>
<td></td>
</tr>
<tr>
<td>Dec 11</td>
<td>ATM</td>
<td>85</td>
<td>875</td>
<td></td>
</tr>
<tr>
<td>Dec 12</td>
<td>Isarico</td>
<td>126</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>Dec 13</td>
<td>Badley</td>
<td>127</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Dec 19</td>
<td>Suarez</td>
<td>128</td>
<td>70</td>
<td></td>
</tr>
<tr>
<td>Dec 31</td>
<td>Balance</td>
<td>1,105</td>
<td></td>
<td>1,990</td>
</tr>
<tr>
<td>Jan 1</td>
<td>Balance</td>
<td>1,990</td>
<td>1,990</td>
<td>1,990</td>
</tr>
</tbody>
</table>

You are required to:

1. Tick off the items that appear in both the cash book and the bank statement and you will find a number of items not in both.
2. In the cash book and not in the bank statement are two items: Dec 19 – Cheque paid to Suarez (cheque number 128) for €70

Bank Reconciliation Statement as at 31/12/2013

<table>
<thead>
<tr>
<th>Details</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
<td>€1,235</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lodgements</td>
<td>800</td>
<td>1,010</td>
<td>940</td>
</tr>
<tr>
<td>Cheque No. 128</td>
<td>70</td>
<td></td>
<td>940</td>
</tr>
</tbody>
</table>
Final accounts of limited companies

This is a question which is examined every year in paper 2

The following trial balance was extracted from the books of Shrekrone Ltd on December 31st, 2013. The authorised share capital is 500,000 € ordinary shares.

**Trial Balance**

<table>
<thead>
<tr>
<th></th>
<th>Dr</th>
<th>Cr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machinery</td>
<td>30,000</td>
<td></td>
</tr>
<tr>
<td>Purchases and Sales</td>
<td>110,000</td>
<td>520,000</td>
</tr>
<tr>
<td>Stock</td>
<td>22,000</td>
<td></td>
</tr>
<tr>
<td>Rent Receivable</td>
<td>15,000</td>
<td>14,000</td>
</tr>
<tr>
<td>Bad Debts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carriage Outwards</td>
<td>12,000</td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>21,000</td>
<td></td>
</tr>
<tr>
<td>Sales Returns</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Vehicles</td>
<td>90,000</td>
<td></td>
</tr>
<tr>
<td>Carriage Inwards</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Debtors and Creditors</td>
<td>35,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Bank</td>
<td></td>
<td>28,000</td>
</tr>
<tr>
<td>Cash</td>
<td>3,000</td>
<td></td>
</tr>
<tr>
<td>Profit and Loss 1/1/2013</td>
<td></td>
<td>20,000</td>
</tr>
<tr>
<td>Share Capital</td>
<td></td>
<td>270,000</td>
</tr>
</tbody>
</table>

- **Buildings**: 500,000
- **Dividends Paid**: 20,000
- **Insurance**: 2,000

Total: 874,000

You are given the following additional information on December 31st, 2013:

(i) Closing stock €32,000.
(ii) Rent receivable prepaid €1,500.
(iii) Depreciation - Machinery: 25 per cent per annum of cost.
(iv) Depreciation - Motor Vehicles: 20 per cent per annum of cost.

You are required to prepare the company’s trading, profit and loss and appropriation accounts for the year ending December 31st, 2013 and a balance sheet as on that date.

Before we begin a number of points must be considered:

a) All of the expenses and assets appear on the debit side of the trial balance.

b) All of the gains and liabilities appear on the credit side.

c) All of the adjustments appear twice in the trading, profit and loss and balance sheet.

You are required to prepare the company’s trading, profit and loss and appropriation accounts for the year ending December 31st, 2013 and a balance sheet as on that date.

The following is a suggested solution

**Trading account of Shrekrone Ltd for year ending December 31st 2013**

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>520,000</td>
<td></td>
</tr>
<tr>
<td>– Sales Returns</td>
<td>(10,000)</td>
<td></td>
</tr>
<tr>
<td>Less Cost of Sales</td>
<td>510,000</td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>22,000</td>
<td></td>
</tr>
<tr>
<td>+ Purchases</td>
<td>110,000</td>
<td></td>
</tr>
<tr>
<td>+ Carriage Inwards</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>– Closing Stock</td>
<td>(32,000)</td>
<td>(104,000)</td>
</tr>
<tr>
<td>Gross Profit</td>
<td>406,000</td>
<td></td>
</tr>
</tbody>
</table>

**Balance Sheet as at 31/12/2013**

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Depreciation</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>500,000</td>
<td>0</td>
<td>500,000</td>
</tr>
<tr>
<td>Machinery</td>
<td>30,000</td>
<td>7,500</td>
<td>22,500</td>
</tr>
<tr>
<td>Vehicles</td>
<td>90,000</td>
<td>18,000</td>
<td>72,000</td>
</tr>
<tr>
<td></td>
<td>620,000</td>
<td>25,500</td>
<td>594,500</td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing Stock</td>
<td>32,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>35,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance prepaid</td>
<td>700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>3,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>70,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less Current Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td>22,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent receivable prepaid</td>
<td>1,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td>28,000</td>
<td>(51,500)</td>
<td>19,200</td>
</tr>
<tr>
<td></td>
<td>613,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financed by</td>
<td>Authorised</td>
<td>Issued</td>
<td></td>
</tr>
<tr>
<td>Share Capital</td>
<td>500,000</td>
<td>270,000</td>
<td></td>
</tr>
<tr>
<td>Retained Profits</td>
<td>343,700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Profit and loss account of Shrekrone Ltd for year ending 31st December 2013**

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Profit</td>
<td>406,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>+ Rent Receivable</td>
<td>14,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Prepaid</td>
<td>(1,500)</td>
<td>12,500</td>
<td></td>
</tr>
<tr>
<td>Less Expenses</td>
<td>418,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bad Debts</td>
<td>15,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carriage Out</td>
<td>12,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>21,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>2,000</td>
<td>(700)</td>
<td>1,300</td>
</tr>
<tr>
<td>– Prepaid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation – Machinery</td>
<td>7,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation – Vehicles</td>
<td>18,000</td>
<td>25,500</td>
<td>74,800</td>
</tr>
<tr>
<td>Net Profit</td>
<td>343,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit and Loss Balance</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>363,700</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Dividends</td>
<td>(20,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained Profit</td>
<td>343,700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Ratio analysis

This Question may appear in paper 1 or paper 2

The following is a typical ratio analysis question. Marco Polo Ltd is a squash ball manufacturing company. Examine the following financial accounts and balance sheets for 2012 and 2013 and compare and comment on the performance and state of affairs of the company for the two years. Include as part of your answer the following:
1. The acid test ratio.
2. The return on capital employed.
3. The gross profit margin.
4. The rate of dividend paid.
5. The stock turnover ratio.
6. Mark-up.

(Other ratios and percentages that could be examined are:
1. The current ratio: Current assets divided by current liabilities.
2. The net profit percentage: Net profit divided by sales multiplied by 100.)

<table>
<thead>
<tr>
<th>2012 Income Statement</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>350,000</td>
<td>900,000</td>
</tr>
<tr>
<td>Less Cost of Sales</td>
<td>16,000</td>
<td>156,000</td>
</tr>
<tr>
<td>Opening Stock</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>-Purchases</td>
<td>140,000</td>
<td></td>
</tr>
<tr>
<td>-Closing Stock</td>
<td>-8000</td>
<td></td>
</tr>
<tr>
<td>Gross Profit</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>-Expenses</td>
<td>-100,000</td>
<td></td>
</tr>
<tr>
<td>Net Profit</td>
<td>65,000</td>
<td></td>
</tr>
<tr>
<td>-Dividends</td>
<td>-160,000</td>
<td></td>
</tr>
<tr>
<td>Retained Profits</td>
<td>-492,000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2012 Balance Sheet</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td>80,000</td>
<td></td>
</tr>
<tr>
<td>Current Assets</td>
<td>35,000</td>
<td></td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(59,000)</td>
<td>(24,000)</td>
</tr>
<tr>
<td>Financed By:</td>
<td></td>
<td>776,000</td>
</tr>
<tr>
<td>Share Capital</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td>+ Retained Profit</td>
<td>482,000</td>
<td></td>
</tr>
<tr>
<td>+ Loan</td>
<td>84,000</td>
<td></td>
</tr>
<tr>
<td>Capital Employed</td>
<td>776,000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2013 Income Statement</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>760,000</td>
<td></td>
</tr>
<tr>
<td>Less cost of Sales</td>
<td>8,000</td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>154,000</td>
<td></td>
</tr>
<tr>
<td>-Purchases</td>
<td>162,000</td>
<td></td>
</tr>
<tr>
<td>-Closing Stock</td>
<td>152,000</td>
<td></td>
</tr>
<tr>
<td>Gross Profit</td>
<td>680,000</td>
<td></td>
</tr>
<tr>
<td>-Expenses</td>
<td>-150,000</td>
<td></td>
</tr>
<tr>
<td>Net Profit</td>
<td>530,000</td>
<td></td>
</tr>
<tr>
<td>-Dividends</td>
<td>-190,000</td>
<td></td>
</tr>
<tr>
<td>Retained Profits</td>
<td>268,000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2013 Balance Sheet</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td>950,000</td>
<td></td>
</tr>
<tr>
<td>Current Assets</td>
<td>74,000</td>
<td></td>
</tr>
<tr>
<td>-Current Liabilities</td>
<td>-30,000</td>
<td>44,000</td>
</tr>
<tr>
<td>Financed By:</td>
<td></td>
<td>994,000</td>
</tr>
<tr>
<td>Share Capital</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td>+Retained Profit</td>
<td>760,000</td>
<td></td>
</tr>
<tr>
<td>+Loan</td>
<td>34,000</td>
<td>994,000</td>
</tr>
</tbody>
</table>

**SOLUTION**

1. Acid test ratio – this is a liquidity measurement which shows whether or not the company is able to pay its current liabilities out of its liquid assets. Liquid assets are assets that can be easily converted into cash.

   Formula: Current Assets - Closing Stock
   Current Liabilities

<table>
<thead>
<tr>
<th>Year</th>
<th>Current Assets - Closing Stock</th>
<th>Current Liabilities</th>
<th>Acid Test Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>€35,000 - €8000</td>
<td>€65,000</td>
<td>0.541</td>
</tr>
<tr>
<td>2013</td>
<td>€74,000 - €10,000</td>
<td>€30,000</td>
<td>2.471</td>
</tr>
</tbody>
</table>

   The norm is 1:1. In the year 2013 the company is liquid, i.e. it can pay its current liabilities out of its liquid assets. For every €1 of current liabilities there is €1.47 of liquid assets.

2. Return on capital employed – this is a measurement of profitability or how efficiently management is using the resources made available to it by its shareholders and the banks.

   Formula: Net Profit / Capital Employed

<table>
<thead>
<tr>
<th>Year</th>
<th>Net Profit</th>
<th>Capital Employed</th>
<th>Return on Capital Employed</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>€652,000</td>
<td>€776,000</td>
<td>84.0%</td>
</tr>
<tr>
<td>2013</td>
<td>€478,000</td>
<td>€760,000</td>
<td>61.1%</td>
</tr>
</tbody>
</table>

   The firm is profitable earning a return well in excess of the return from risk-free investments of three per cent. However profitability is declining so management would want to take steps to eliminate this decline such as cutting expenses and raising revenue.

3. Gross profit margin – this is another measurement of profitability.

   Formula: (Gross Profit - Expenses) / Sales

<table>
<thead>
<tr>
<th>Year</th>
<th>Gross Profit</th>
<th>Expenses</th>
<th>Gross Profit Margin</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>€752,000</td>
<td>€300,000</td>
<td>83.6%</td>
</tr>
<tr>
<td>2013</td>
<td>€608,000</td>
<td>€300,000</td>
<td>80.0%</td>
</tr>
</tbody>
</table>

   The gross margin has fallen from 84 per cent in 2012 to 80 per cent in 2013 but is still very above the average of 30 per cent.

4. Rate of dividend paid – Dividend is the part of the profit paid to the shareholders.

   Formula: Dividend / Share Capital

<table>
<thead>
<tr>
<th>Year</th>
<th>Dividend</th>
<th>Share Capital</th>
<th>Rate of Dividend Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>€160,000</td>
<td>€200,000</td>
<td>80%</td>
</tr>
<tr>
<td>2013</td>
<td>€190,000</td>
<td>€200,000</td>
<td>95%</td>
</tr>
</tbody>
</table>

   Dividend has improved on the 2012 figure and is still very above the average of three per cent. Shareholders would be very happy with their return.

5. Mark-up – This is another measurement of profitability.

   Formula: Gross Profit / Cost of Sales

<table>
<thead>
<tr>
<th>Year</th>
<th>Gross Profit</th>
<th>Cost of Sales</th>
<th>Mark-up</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>€752,000</td>
<td>€1,480,000</td>
<td>50.8%</td>
</tr>
<tr>
<td>2013</td>
<td>€608,000</td>
<td>€1,152,000</td>
<td>52.0%</td>
</tr>
</tbody>
</table>

   The mark-up has fallen substantially but is still extremely high in 2013.

6. The bottom line – The firm is liquid, highly profitable (even though profitability is disimproving rapidly) and is paying an excellent dividend to its shareholders.
Club accounts

This question normally appears in paper 1
The Gasfaber Tennis Club had the following assets and liabilities at 1/1/2013:
Premises €660,000; bar stock €5,000; cash €60,000; accumulated fund €725,000.
The Club treasurer, Messil, has provided the following account of the club activities during the year.

Receipts and Payments Account

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance 1/1/13</td>
<td>60,000</td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>85,000</td>
<td></td>
</tr>
<tr>
<td>Bar Sales</td>
<td>46,000</td>
<td></td>
</tr>
<tr>
<td>Raffle Income</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Purchases (Bar)</td>
<td>35,000</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>6,000</td>
<td></td>
</tr>
<tr>
<td>Raffle Prizes</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Travel Expenses</td>
<td>3,000</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>80,000</td>
<td></td>
</tr>
<tr>
<td>Balance 31/12/13</td>
<td>201,000</td>
<td></td>
</tr>
</tbody>
</table>

The following information should also be considered at 31/12/2013:
1. Bar stock €17,000.
2. Subscriptions due €9,000.
3. Subscriptions prepaid €5,000.
4. Depreciation of equipment by 20 per cent.
5. Insurance due €2,000.

Prepare
a) A bar trading account for year ending 31/12/2013.
b) An income and expenditure account for year ending 31/12/2013.
c) A balance sheet as at 31/12/2013.

SOLUTION

a) Bar Trading Account for Year Ending 31/12/2013

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bar Sales</td>
<td>46,000</td>
<td></td>
</tr>
<tr>
<td>Less Cost of Sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>+ Purchases</td>
<td>35,000</td>
<td></td>
</tr>
<tr>
<td>- Closing Stock</td>
<td>(17,000)</td>
<td>(23,000)</td>
</tr>
<tr>
<td>Bar Profit</td>
<td>23,000</td>
<td></td>
</tr>
</tbody>
</table>

b) Income and Expenditure Account for year ending 31/12/2013

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bar Profit</td>
<td>23,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>85,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>+ Du</td>
<td>9,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Prepaid</td>
<td>(5,000)</td>
<td>(89,000)</td>
<td></td>
</tr>
<tr>
<td>Raffle Income</td>
<td>10,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less Expenditure</td>
<td>172,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>6,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>+ Du</td>
<td>2,000</td>
<td>8,000</td>
<td></td>
</tr>
<tr>
<td>Prizes</td>
<td>5,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>3,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation of Equipment</td>
<td>16,000</td>
<td>(32,000)</td>
<td></td>
</tr>
<tr>
<td>Excess of Income</td>
<td>90,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

c) Balance Sheet at 31/12/2013

<table>
<thead>
<tr>
<th></th>
<th>€</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premises</td>
<td>660,000</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>80,000</td>
<td>16,000</td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>17,000</td>
<td></td>
</tr>
<tr>
<td>Subs Due</td>
<td>9,000</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>72,000</td>
<td></td>
</tr>
<tr>
<td>Less Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions (Prepaid)</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Insurance Due</td>
<td>2,000</td>
<td>(7,000)</td>
</tr>
<tr>
<td>Financed by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated Fund</td>
<td>725,000</td>
<td></td>
</tr>
<tr>
<td>+ Excess of Income</td>
<td>90,000</td>
<td>815,000</td>
</tr>
</tbody>
</table>

Conclusions
As can be seen from this question club accounts are very similar to final accounts except that the terminology is changed:
- The receipts and payments account is the same as a cash book.
- The income and expenditure account is the same as a profit and loss account.
- Excess of income is the same as net profit.
- Accumulated fund is the same as capital.

Economics

SAMPLE ECONOMICS QUESTION
This question normally appears in paper 1

a) Show the national budget in the following circumstances:

<table>
<thead>
<tr>
<th></th>
<th>€m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social welfare</td>
<td>16,000</td>
</tr>
<tr>
<td>Infrastructural expend.</td>
<td>4,000</td>
</tr>
<tr>
<td>Education</td>
<td>8,000</td>
</tr>
<tr>
<td>Servicing the national debt</td>
<td>6,000</td>
</tr>
<tr>
<td>PAYE</td>
<td>12,000</td>
</tr>
<tr>
<td>Health</td>
<td>11,000</td>
</tr>
<tr>
<td>VAT and excise duty</td>
<td>18,000</td>
</tr>
<tr>
<td>Privatisation of semi-state bodies</td>
<td>2,000</td>
</tr>
<tr>
<td>Corporation tax</td>
<td>8,000</td>
</tr>
</tbody>
</table>

c) State the effect on the Irish Government’s finances of the present slowdown in the level of economic activity.
During a recession companies begin to lay off workers and unemployment rises. The level of income tax revenue received by the government falls and the level of government expenditure on social welfare rises. Consumer spending also falls and the government’s tax take from VAT declines as well. All of this combines to worsen the state of government finances and its budget deficit increases.

d) The Irish economy is regarded as a mixed economy, what does this mean?
A mixed economy is one where the economy is organised in such a way that there is free enterprise and also government companies. In Ireland we have private companies like Aer Lingus and government companies like the ESB operating in the same businesses.

e) In recent times the euro has fallen in value against the pound sterlings. State one effect this might have on the Irish economy.
The euro falling in value against the pound makes imports from the UK into Ireland dearer and Irish exports going into the UK less expensive. This increases the level of economic activity in Ireland because more Irish goods will be sold in the UK.
f) Henrietta plans to either buy a 20 year old Aston Martin or take an exotic holiday in Barbados. Explain the opportunity cost of deciding to buy the car.
The opportunity cost is the cost of the alternative foregone. We all have limited income so we must make choices and in this case Henrietta has decided to buy the car and therefore the opportunity cost is the exotic holiday.
Other areas of bookkeeping

1. CONTROL ACCOUNTS

A popular section A question on paper 1 is one on a debtors or a creditors control account.

Sample question
From the following information prepare the creditors control account of Yogi Bear Ltd:

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total credit purchases</td>
<td>95,000</td>
</tr>
<tr>
<td>Total purchases returns</td>
<td>6,000</td>
</tr>
<tr>
<td>Total cash paid to creditors</td>
<td>37,000</td>
</tr>
</tbody>
</table>

Creditors control account

| Returns     | £6,000 |
| Credit Purchases | £95,000 |
| Total         | £95,000 |

If asked to complete a debtors control account the entries are on the opposite sides to the above:

Debtors control account

| Credit Sales | £20,000 |
| Sales Returns | £5,000 |
| Cash         | £11,000 |
| Balance      | £4,000 |
| Total        | £20,000 |

2. INSURANCE PREPAID

Sample question
On July lst, 2013, S Kenny Ltd paid its insurance premium of £8,000 for 12 months from that date. The insurance account had an opening debit balance of £3,000 on January lst, 2013.

Show the insurance account for the year ended December 31st, 2013.

Insurance account

<table>
<thead>
<tr>
<th>Date</th>
<th>Balance</th>
<th>31/12/13 P&amp;L</th>
<th>Cr</th>
<th>31/12/13 Balance</th>
<th>Dr</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/13 Balance</td>
<td>£3,000</td>
<td>£7,000</td>
<td></td>
<td>£3,000</td>
<td></td>
</tr>
<tr>
<td>1/7/13 Cash Book</td>
<td>£8,000</td>
<td>£4,000</td>
<td></td>
<td>£11,000</td>
<td></td>
</tr>
<tr>
<td>1/1/14</td>
<td>£4,000</td>
<td></td>
<td></td>
<td>£11,000</td>
<td></td>
</tr>
</tbody>
</table>

3. LIGHT AND HEAT DUE

Giggler Ltd owed £1,300 for light and heat on December 12th, 2013. Light and heat paid on the September 30th, 2013, is £4,000. Show the light and heat account for the year ending December 31st, 2013.

<table>
<thead>
<tr>
<th>Date</th>
<th>Light and heat</th>
<th>Light and heat 31/12/13 Profit and Loss</th>
<th>1/1/2014 Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>30/09/2013</td>
<td>£4,000</td>
<td>£5,300</td>
<td>£1,300</td>
</tr>
<tr>
<td>31/12/2013</td>
<td>£1,300</td>
<td>£5,300</td>
<td>£1,300</td>
</tr>
</tbody>
</table>

The £1,300 (not yet paid) at the end of the year is added to the amount paid of £4,000 to increase the amount sent to the profit and loss account to £5,300. Also, the £1,300 due is recorded as a current liability in the balance sheet on December 31st, 2013.

4. THE PURCHASE OF FIXED ASSETS

Ovivan Ltd, a grocer, purchased a computer on credit from Nevphill Ltd for £3,000 on the September 30th, 2013. Record the above in the general journal and the ledger of Ovivan Ltd.

Because this is the purchase of a non-trading good on credit it should be entered in the general journal of Ovivan Ltd as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Dr</th>
<th>Cr</th>
</tr>
</thead>
<tbody>
<tr>
<td>30/09/2013</td>
<td>Computer</td>
<td>£3,000</td>
<td>£3,000</td>
</tr>
<tr>
<td>30/09/2013</td>
<td>Nevphill Ltd</td>
<td>£3,000</td>
<td>£3,000</td>
</tr>
</tbody>
</table>

This transaction is entered in the books by using the rule: Debit the receiving account (Computer) and credit the giving account, which is (Nevphill Ltd).

When posting to the ledger put the entries on the same sides as the general journal as shown below:

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>30/09/2013</td>
<td>Computer</td>
<td>£3,000</td>
<td>£3,000</td>
</tr>
<tr>
<td>30/09/2013</td>
<td>Nevphill Ltd</td>
<td>£3,000</td>
<td>£3,000</td>
</tr>
</tbody>
</table>

The £3,000 balance on December 31st, 2013, is the insurance prepaid for 6 months of the year 2014.

The £8,000 paid is for the period from July 1st 2013 until June 30th 2014, therefore six twelfths of £8,000 equals the £4,000 prepaid going into the year 2014.
**Budgetary issues**

**THIS QUESTION APPEARS IN PAPER 1**

When M Stein checked her analysed cash book at the end of Dec 2013, she discovered that her actual income and expenditure for the 12 months differed from her budgeted figures due to the following:

1. The salaries of the Stein household increased by 10 per cent.
2. There are three children in the household and child benefit increased by €20 per child from the 1st of September 2013.
3. The actual interest received for the year 2013 was €500.
4. The Stein household received €600 from the sale of an antique dressing table.
5. Mortgage payments increased by €30 per month from the 1st of March 2013.
6. The Stein household enjoyed a no claims bonus, so their car insurance was 20 per cent less than budgeted.
7. The house insurance was €325 for the year.
8. Household costs were 9 per cent greater than budgeted.
9. Car costs were €375 greater than budgeted.
10. Clothing and footwear costs were €300 less than budgeted.
11. Light and heat costs were six per cent less than budgeted.
12. Dental and medical costs were €2,500 in total for the year.
13. Entertainment costs averaged €100 per month except for the three months of June, July and December, which averaged €70.
14. Due to an engagement party, presents cost an additional €300.
15. Holidays were cancelled due to an illness in the family.

a) Using the budget comparison sheet below enter the appropriate figures into the “actual” column. Show the differences between the “actual” and “budget” figures by completing the column marked “difference”.

<table>
<thead>
<tr>
<th>Income</th>
<th>Budget</th>
<th>Actual</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Jan-Dec</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td>21,000</td>
<td>23,100</td>
</tr>
<tr>
<td>Child Benefit</td>
<td></td>
<td>720</td>
<td>986</td>
</tr>
<tr>
<td>Interests</td>
<td></td>
<td>250</td>
<td>600</td>
</tr>
<tr>
<td>Other (including mortgage)</td>
<td></td>
<td>0</td>
<td>800</td>
</tr>
<tr>
<td>1 Total Income</td>
<td>21,970</td>
<td>25,460</td>
<td>3,490</td>
</tr>
</tbody>
</table>

**Expenditure**

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Fixed</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage</td>
<td>4,080</td>
<td>4,380</td>
<td>+300</td>
</tr>
<tr>
<td>Car Insurance</td>
<td>560</td>
<td>448</td>
<td>-112</td>
</tr>
<tr>
<td>House Insurance</td>
<td>235</td>
<td>325</td>
<td>+90</td>
</tr>
<tr>
<td>2. Subtotal</td>
<td>4,875</td>
<td>5,153</td>
<td>+278</td>
</tr>
<tr>
<td>Household costs</td>
<td>7,800</td>
<td>8,502</td>
<td>+702</td>
</tr>
<tr>
<td>Car costs</td>
<td>1,550</td>
<td>1,925</td>
<td>+375</td>
</tr>
<tr>
<td>Clothing and footwear</td>
<td>2,000</td>
<td>1,700</td>
<td>-300</td>
</tr>
<tr>
<td>Light and heat</td>
<td>1,600</td>
<td>1,504</td>
<td>-96</td>
</tr>
<tr>
<td>Dental and medical costs</td>
<td>400</td>
<td>2,500</td>
<td>+2,100</td>
</tr>
<tr>
<td>3 Subtotal</td>
<td>13,350</td>
<td>16,131</td>
<td>+2,781</td>
</tr>
</tbody>
</table>

**Discretionary**

| Entertainment costs | 1,560 | 1,410 | -150 |
| Present            | 300   | 600   | +300 |
| Holiday            | 1,800 | 0     | -1,800 |
| 4 Subtotal         | 3,950 | 2,010 | -1,940 |
| Total Expenditure  | 21,885| 23,294| +1,409|
| 6 Net Cash         | 85    | 2,169 | +2,084|
| Opening Cash       | 1,400 | 1,400 |         |
| Closing Cash       | 1,485 | 3,568 | +2,083|

**Banking question**

This question can appear in paper 1 or paper 2

Joy Malone, Barrett’s Park, New Ross, Co Wexford, has a current account in the Bank of Ireland, The Park, New Ross. The branch sorting code number is 83-16-27 and her current account number is 51528351.

a) In the past, Joy has paid her electricity bills by cheque and now, for convenience, she has decided to pay her future bills by direct debit.
   - Her electricity account number is 845-778-512.
   - Her contact telephone number is 051-443567.
   - On July 12th, 2013, she completed a direct debit instruction for the Electricity Utility Company.
   - (i) Complete the direct debit instruction using the blank document below.
   - (ii) Explain two differences between a direct debit and a standing order.

b) Joy is applying for a loan of €2,000 to buy new furniture.

(i) Give three examples of relevant questions that a bank manager would ask Joy before granting the loan.
(ii) Apart from commercial banks, name two other types of financial institutions that offer loans to customers.
(iii) Joy is going on holidays to New York. She goes to her bank to change €1,000 into American dollars and sees the following rates quoted:

<table>
<thead>
<tr>
<th>Currency</th>
<th>Bank Sells</th>
<th>Bank Buys</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Dollars</td>
<td>1.30</td>
<td>1.40</td>
</tr>
</tbody>
</table>

(i) Calculate the total amount in American dollars that Joy will receive.
(ii) Explain two suitable methods of payment, other than cash, that Joy could use while shopping in New York.

---

**Electricity Utility - Direct Debit Instruction**

<table>
<thead>
<tr>
<th>Electricity Account Number</th>
<th>6</th>
<th>4</th>
<th>5</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>To</td>
<td>The Manager</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td>Bank of Ireland</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td>The Park, New Ross, Co Wexford</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I give permission to the Electricity Utility Company to charge variable amounts to my bank account</td>
<td>Joy Malone</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Bank Account**

<table>
<thead>
<tr>
<th>Bank Account Code</th>
<th>5</th>
<th>1</th>
<th>5</th>
<th>2</th>
<th>6</th>
<th>3</th>
<th>5</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Telephone Number</td>
<td>051-443567</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Signature</td>
<td>Joy Malone</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>12th July 2013</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Get on the ball with documents

**Business documents – Sample question**

This question normally appears in paper 2

On May 28th, 2013, Russco Ltd, Ferry Bridge, New Ross, received order number four from Mod Ltd, 121 John Street, New Ross, Co. Wexford for the following goods:

- 50 leather footballs at €50 per football.
- 50 Boxes of squash balls at €80 per box.
- 20 Basketball at €30 per ball.

All of the goods ordered were in stock except for the footballs.

Russco Ltd issued invoice number 69 for the goods in stock on the June 1st, 2013. The invoice included the following terms:

Trade discount 30 per cent and VAT 23 per cent.

On receiving the goods and the Invoice on the June 4th, 2013, Mod Ltd paid the amount due in full.

Russco Ltd issued receipt number 67 signed by Kara Stein on June 7th, 2013.

(i) What procedures would you recommend to Russco Ltd when preparing and processing receipts?

(ii) Complete invoice number 69 and receipt number 67 issued by Russco Ltd.

(iii) Record the issue of the invoice and the receipt in the sales book and the analysed cash book of Russco Ltd.

**SAMPLE SOLUTION**

(i) The procedures to be followed when preparing and processing receipts include:

1. Check the amount received against the invoice and credit note and statement.
2. Check the accuracy of the name and address of the debtor.
3. Insert the correct date.
4. Insert the amount of money received in figures and in words.
5. Sign the receipt.
6. File a copy of the receipt.
7. Record the amount received in the analysed cash book and in the debtors ledger.

**Invoice**

<table>
<thead>
<tr>
<th>Invoice</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Russco Ltd, Ferry Bridge, New Ross</td>
<td>Invoice No. 69</td>
</tr>
<tr>
<td>Telephone No. 05132345678</td>
<td>VAT Reg. No. 23456</td>
</tr>
<tr>
<td>Date 1 June 2013</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Price €</th>
<th>Total €</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>Basketball</td>
<td>30</td>
<td>1,500</td>
</tr>
<tr>
<td>50</td>
<td>Boxes of Squash Balls</td>
<td>80</td>
<td>4,000</td>
</tr>
<tr>
<td>4,500</td>
<td>Total (Excluding VAT)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,590</td>
<td>Trade Discount (30%)</td>
<td></td>
<td>1,390</td>
</tr>
<tr>
<td>2,220</td>
<td>Subtotal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>74</td>
<td>Carriage Paid Value Added Tax (23%)</td>
<td></td>
<td>74</td>
</tr>
<tr>
<td>3,981</td>
<td>E&amp;OE Total (incl VAT)</td>
<td></td>
<td>3,961</td>
</tr>
</tbody>
</table>

**Receipt**

<table>
<thead>
<tr>
<th>Receipt</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Russco Ltd, Ferry Bridge, New Ross, Co. Wexford</td>
<td>Receipt No. 67</td>
</tr>
<tr>
<td>Telephone: 05132345678</td>
<td></td>
</tr>
<tr>
<td>Date: 7th June 2013</td>
<td></td>
</tr>
<tr>
<td>Received From: Mod Ltd.</td>
<td></td>
</tr>
</tbody>
</table>

| The Sum of: |  |
| Three thousand, nine hundred and sixty one euro | €3,961.00 |
| With Thanks | Signed: Kara Stein Accounts Dept. |

**Overtime and flexitime available**

Heathrow experience essential

Apply by email to

Persyvanrob Ltd is an equal opportunities employer

(a) Explain the six terms highlighted in red in the advertisement above.

(b) Brian Moyes applied for the position and forwarded his curriculum vitae. List three pieces of information, which Brian would give on his CV other than his name, address and telephone number.

(c) Brian’s application for a job in Persyvanrob Ltd was successful. As an employee in the sales department, he may be entitled to commission. Also experienced staff often receive benefit-in-kind from the company.

(i) Explain, with an example in each case, the terms “benefit-in-kind” and “commission”.

(ii) Information on a CV should contain:

1. Educational achievements;
2. Work experience;
3. Names of referees.

(iii) Brian’s gross wage if he works 52 hours in a week.

**SAMPLE SOLUTION**

(a) Basic pay – This is payment for the normal working week of 40 hours before overtime is added and before deductions are taken away.

Overtime – This is additional pay at a higher rate per hour for working in excess of the normal 40 hour week.

Flexitime – This is where your employer allows you to work the required 40 hours at any time, within limits, during the week.

Spreadsheet – This is a computer program that allows the operator to do accounts and budgets on a computer. Any change to one figure will have a knock-on effect on all the other figures.

Email – This is the sending or receiving of documents, messages or pictures electronically by computer.

Equal opportunities employer – When employing workers an employer cannot discriminate on the basis of race, gender, religion, colour, age.

(b) (i) Benefit-in-kind – This is a non-financial reward which workers may receive, eg a company car, subsidised meals.

Commission – A source of income for sales people based on the value of their sales earned, eg 10 per cent of the sales revenue is commission.

(ii) Employment is work with payment whereas work can be human effort without any payment received. A homeowner who paints his own house is not going to get paid so that is an example of work. Employment on the other hand is a painting contractor who is paid to paint your house.

(c) The answer here is €1,230, and the workings are as follows:

| Basic pay (40 hours x €20) | €800 |
| Overtime (5 hours @ 1.5 x €20) | €150 |
| (7 hours @ 2 x €20) | €280 |

| Total | €1,230 |
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Our next 4th Year Information Evening will take place on Wednesday, 9 April 2014.

4th Year at The Institute of Education offers students a unique alternative to a traditional Transition Year. Our programme combines academic focus, extra-curricular activities and career guidance with exceptional timetable flexibility and wide subject choice. Individual mentoring ensures that each student's programme is tailored to their specific requirements, all within a caring and supportive environment.

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For more information visit ioe.ie, call 01 661 3511 or email info@ioe.ie.

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