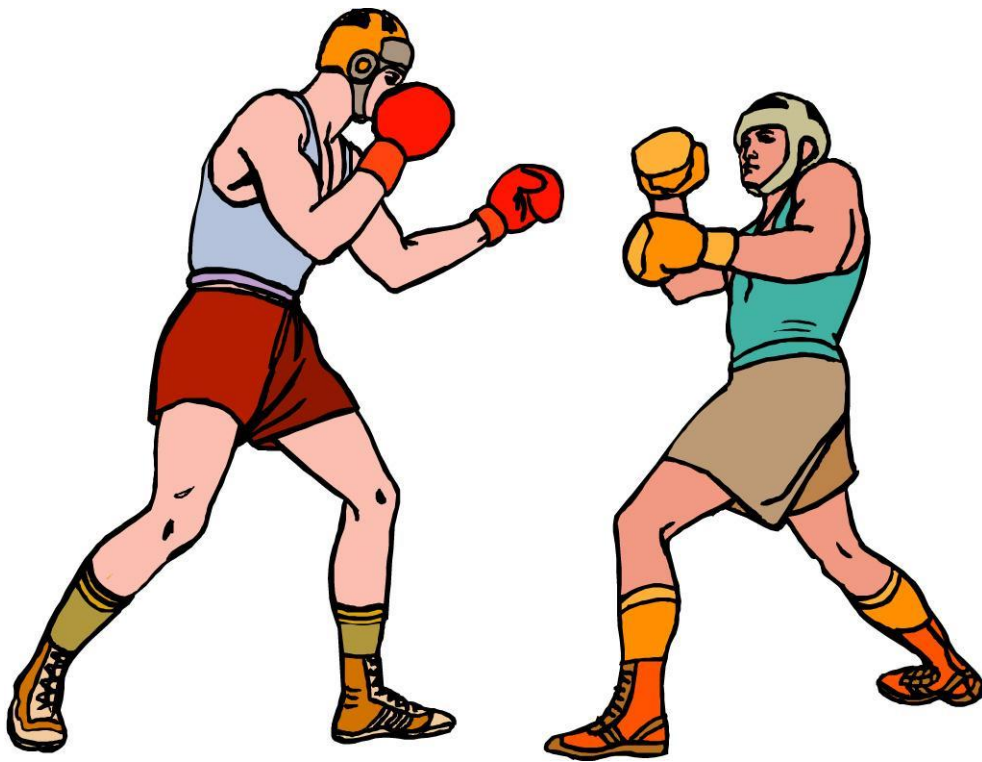


# 2018/2019 學年教學設計獎勵計劃

LCCI LEVEL 1 應試技巧

新制 VS 舊制



參選類型：教案

參賽編號：C153

科目：會計/簿記

組別：高中教育

實施年級：高二

## 序言

LCCI 全名為 London Chamber of Commerce and Industry，LCCI 成立於 1887 年，每年全球參加 LCCI 考試人數超過 200,000 人，該學會在世界上享負盛名，歷史悠久，每年在全球超過 100 個國家地區均舉辦考試，評定考生的學術水平。LCCI 所頒發的證書及文憑在國際上被受推崇，廣泛被各工商機構，甚至政府部門的承認，有「就業護照」的美譽。

於 2016 年的 6 月試中，LCCI Book-keeping Level 1 已加入新制考試大綱元素，雖然考試程度沒有什麼改變，最大轉變是考試的模式。舊制考試是以計算、報表、長答題為主，現新制模式則變得多元化，除了一般長答題、入帳題外，還加有短問題、填充題、選擇題等，較多用文字作答，計算的比重相對減少。有時同一條題目，會混合不同的章節內容，亦要利用文字解釋當中的會計理論，從而測試考生的邏輯思維，會計基礎等。

本教學設計是依據新制的考試大綱、元素及考試模式所編寫的一系列複習及應試方法，當中集合新制較常出現的考試題型，常見的短問答題部份作出整合，讓同學能更易掌握新制的考試重點及難點，所需要注意的地方，期望能幫助同學可以更有系統的進行複習，取得理想的專業資格及良好成績。同時，整個設計都是按著考試大綱，由淺入深進行教學，對比著新制與舊制的不同之處，讓同學能更輕鬆地適應新舊制之間的轉變，從而提高學習效果。

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## 教學進度表

全學年共 42 周，共 98 個課時，每課時 40 分鐘

本教學計劃實行 42 周，共 98 個課時

註：以下表格中課題後括弧內的是課時數

週次	日期	上課節數	內容
1	09/02 - 09/06	1	會計原則(1)
1	09/02 - 09/06	2	會計原則(1) 工資計算 (1)
2	09/09 - 09/13	3	工資計算 (2) 試算表(1)
3	09/16 - 09/20	1	試算表(1)
4	09/23 - 09/27	3	試算表(1) 綜合測驗(2)
5	09/30 - 10/04	3	日記簿(3)
6	10/07 - 10/11	3	日記簿(3)
7	10/14 - 10/18	3	現金簿(3)
8	10/21 - 10/25	3	現金簿(3)
9	10/28 - 11/01	3	現金簿(1) 綜合測驗(2)
10	11/04 - 11/08	3	銀行調節表(3)
11	11/11 - 11/15	3	銀行調節表(3)
12	11/18 - 11/22	第一段考試	
13	11/25 - 11/29	3	銀行往來調節表(2) 零用現金簿(1)
14	12/02 - 12/06	3	零用現金簿(3)
15	12/09 - 12/13	3	零用現金簿(2) 應計及預付款項的調整(1)
16	12/16 - 12/20	1	應計及預付款項的調整(1)
17	12/23 - 12/27	聖誕及元旦假期	
18	12/30 - 01/03	2	應計及預付款項的調整(2)
19	01/06 - 01/10	3	應計及預付款項的調整(1) 綜合測驗(1)
20	01/13 - 01/17	3	固定資產折舊(3)
21	01/20 - 01/24	3	固定資產折舊(3)
22	01/28 - 01/31	1	固定資產折舊(1)
23	02/03 - 02/07	農曆新年假期	
24	02/10 - 02/14	3	壞帳及呆壞帳準備(3)

25	02/17 - 02/21	3	壞帳及呆壞帳準備(3)
26	02/24 - 02/28	3	壞帳及呆壞帳準備(1) 綜合測驗(2)
27	03/03 - 03/07	3	資本性及收入性支出(3)
28	03/10 - 03/14	第二段考試	
29	03/17 - 03/21	3	資本性及收入性支出(2) 錯誤帳戶更正(1)
30	03/24 - 03/28	3	錯誤帳戶更正(3)
31	03/31 - 04/04	3	錯誤帳戶更正(3)
32	04/07 - 04/11	3	錯誤帳戶更正(1) 綜合測驗(1)
33	04/14 - 04/18	1	銷售損益表(1)
34	04/21 - 04/25	3	銷售損益表(3)
35	04/28 - 05/02	3	銷售損益表(2) 資產負債表(1)
36	05/05 - 05/09	3	資產負債表(3)
37	05/12 - 05/16	3	資產負債表(3)
38	05/19 - 05/23	3	資產負債表(1) 綜合測驗(2)
39	05/26 - 05/30	3	控制帳戶(3)
40	06/02 - 06/06	1	控制帳戶(1)
41	06/09 - 06/13	1	控制帳戶(1)
42	06/16 - 06/20	第三段考試	

## 壹、教學計劃內容簡介

### 一、教學目標

1. 針對 LCCI 初級試考試大綱的要求，對考試的重點及難題進行歸納與總結。
2. 比較 LCCI 初級試考試新制與舊制的異同，對歷屆試題及考試重點進行系統整合與介紹。
3. 將每章節的知識點，按照題型的分類由淺入深，使學生從中對各類型的題目有具體的掌握及了解。
4. 加強學生對會計報表格式、入帳方法、會計原則、各類計算等內容進行複習及回顧。
5. 通過小組學習使不同程度的學生更易掌握各章節的知識點及難點，培養學生實際操作的能力，提高學生的學習主動性。

### 二、主要內容

序號	章節	教學內容
1	會計原則 Accounting concepts	<ul style="list-style-type: none"> <li>■ 企業個體性原則</li> <li>■ 繼續經營原則</li> <li>■ 期間性</li> <li>■ 審慎原則</li> <li>■ 配合原則</li> <li>■ 物質性原則</li> <li>■ 一致性原則</li> </ul>
2	工資計算 Payroll	<ul style="list-style-type: none"> <li>■ 計時工資</li> <li>■ 計件工資</li> <li>■ 月薪</li> </ul>
3	試算表 Trial balance	<ul style="list-style-type: none"> <li>■ 試算表的格式</li> <li>■ 試算表的入帳</li> </ul>
4	日記簿 Sales day book and Purchases day book	<ul style="list-style-type: none"> <li>■ 購貨、銷貨日記簿</li> <li>■ 購貨退回及銷貨退回日記簿</li> <li>■ 交易折扣和現金折扣的計算</li> <li>■ 人稱帳處理</li> </ul>
5	現金簿 Cash book	<ul style="list-style-type: none"> <li>■ 三欄式現金簿的格式</li> <li>■ 收入及支出的處理</li> <li>■ 還款折扣的計算</li> </ul>
6	銀行往來調節表 Bank reconciliation	<ul style="list-style-type: none"> <li>■ 現金簿與銀行月結單的對數</li> <li>■ 現金簿的更正</li> </ul>

		<ul style="list-style-type: none"> <li>■ 銀行月結構單調整</li> </ul>
7	零用現金簿 Petty cash book	<ul style="list-style-type: none"> <li>■ 定額制度</li> <li>■ 費用項的分類</li> </ul>
8	應計及預付款項的調整 Accrual and Prepaid adjusted	<ul style="list-style-type: none"> <li>■ 應計費用及應計收入入帳</li> <li>■ 預付費用及預付收入入帳</li> </ul>
9	固定資產折舊 Depreciation of fixed assets	<ul style="list-style-type: none"> <li>■ 固定資產入帳</li> <li>■ 折舊計算 - 直線法</li> <li>■ 折舊計算 - 餘額遞減法</li> </ul>
10	壞帳及呆壞帳準備 Bad debts and provision for doubtful debts	<ul style="list-style-type: none"> <li>■ 壞帳的入帳</li> <li>■ 呆壞帳準備的計算及入帳</li> </ul>
11	資本性及收入性支出 Capital expenditure and revenue expenditure	<ul style="list-style-type: none"> <li>■ 資本性支出</li> <li>■ 收入性支出</li> </ul>
12	錯誤帳戶更正 Errors of correction	<ul style="list-style-type: none"> <li>■ 帳名調亂錯誤</li> <li>■ 原則性錯誤</li> <li>■ 原始分錄錯誤</li> <li>■ 遺漏錯誤</li> <li>■ 抵銷性錯誤</li> <li>■ 顛倒入帳錯誤</li> <li>■ 各類錯誤對毛利或淨利的影響</li> </ul>
13	銷售損益表 Income statement	<ul style="list-style-type: none"> <li>■ 銷貨成本</li> <li>■ 毛利</li> <li>■ 淨利</li> </ul>
14	資產負債表 Financial position	<ul style="list-style-type: none"> <li>■ 資產</li> <li>■ 資本</li> <li>■ 負債</li> </ul>
15	統制帳戶 Control account	<ul style="list-style-type: none"> <li>■ 應收帳款統制帳</li> <li>■ 應付帳款統制帳</li> </ul>

### 三、設計創意和特色

本設計為提高教師在課堂教學效率和帶動學生的學習主動性，加入小組學習的方式指導學生較易掌握知識重點，同時針對性對能力及成績差異的學生進行組合配搭，創設互補條件引導學生達到預期效果，同儕指導有利幫助同學發現問題和解決問題。老師課前準備將歷屆試題整合按章節佈置給予學生回家準備，老師先講解每章節的知識重點與難點，課堂間由學生充當小老師角色，從學生的角度講解難點和困難的部份，再由老師對難點及注意的部份進行補充



或點評，進行重點啟發和解惑，充分體現以學生為主體，老師為輔的教學模式，讓學生能發揮自主學習的動機，幫助每一位學生的學習水平得以提升。

本設計是與本校高一、二的課程結合，LCCI LEVEL1 考試改制推出後，已就著其修改的內容作出多次的修改及調整，在過去一年真實地將本設計套用在課堂教學上應用，明顯見到學生在成績及課堂表現上有著明顯的差距，以及比較這兩年學生在這兩年於 LCCI 考試成績的結果亦有著名顯的差異，可見本設計對學生有一定實際的幫助。

#### **四、教學重點**

讓學生掌握每章節的知識點，從繁多的題型找出共同點並作出總結及歸納，使學生能對每部份內容都能掌握得更具體，更清晰及更牢固。老師並會針對改制後的考試大綱的要求，對各個章節內容進行有系統的歸類及比較，最後要提高學生的實作能力，能更有效的應對考試內容。

#### **五、教學難點**

1. 新制與舊制存在較大的差異性，如個別的會計科目名稱、入帳的格式改變等
2. 新制混雜部份英文短答題，由於我校非英文學校，學生難以全英作答
3. 依據考試大綱中的考核章節內容繁多，學生容易忘記及產生混淆
4. 每班都存在程度差距較大的學生，教師需要對教學內容進行調整

#### **六、教學用具**

投影機、電腦、咪、黑板

## 貳、試卷分析

LCCI Book-keeping 1 是基本會計入門部份，考試的目標是希望考生能掌握較基礎的商業交易概念，以及可以獨立對交易作記賬和準備其會計記錄，所以本次考試是為準備投身會計行業人員的最基本知識考試。

### 一、考試時間：

過去的舊制每年有三次考試，而新制則改為每年有八次的考試機會，主要考試月份為一月、三月、四月、六月、七月、九月、十一月、十二月等，在當月考試第一個星期進行考試，大約在考試後 4 個月公佈考試成績。

### 二、考試範圍：

1. 會計概念
2. 工資計資
3. 試算表
4. 日記簿
5. 現金簿
6. 銀行往來調節表
7. 零用現金簿
8. 應計及預付款項的調整
9. 固定資產折舊
10. 壞帳及呆壞帳準備
11. 資本性及收入性支出
12. 錯誤帳戶更正
13. 銷售損益表
14. 資產負債表
15. 控制帳戶

### 三、考試形式：

- 英文題目，可使用字典及計算機
- 五題基本問題，各佔約 20 分數，共 100 分
- 考試時間為 180 分
- 全部問題皆須作答

**四、考試成績：**

- 不合格 Fail (0% - 49%)
- 合格 Pass (50% - 59%)
- 良好 Merit (60% - 74%)
- 優異 Distinction (75% - 100%)

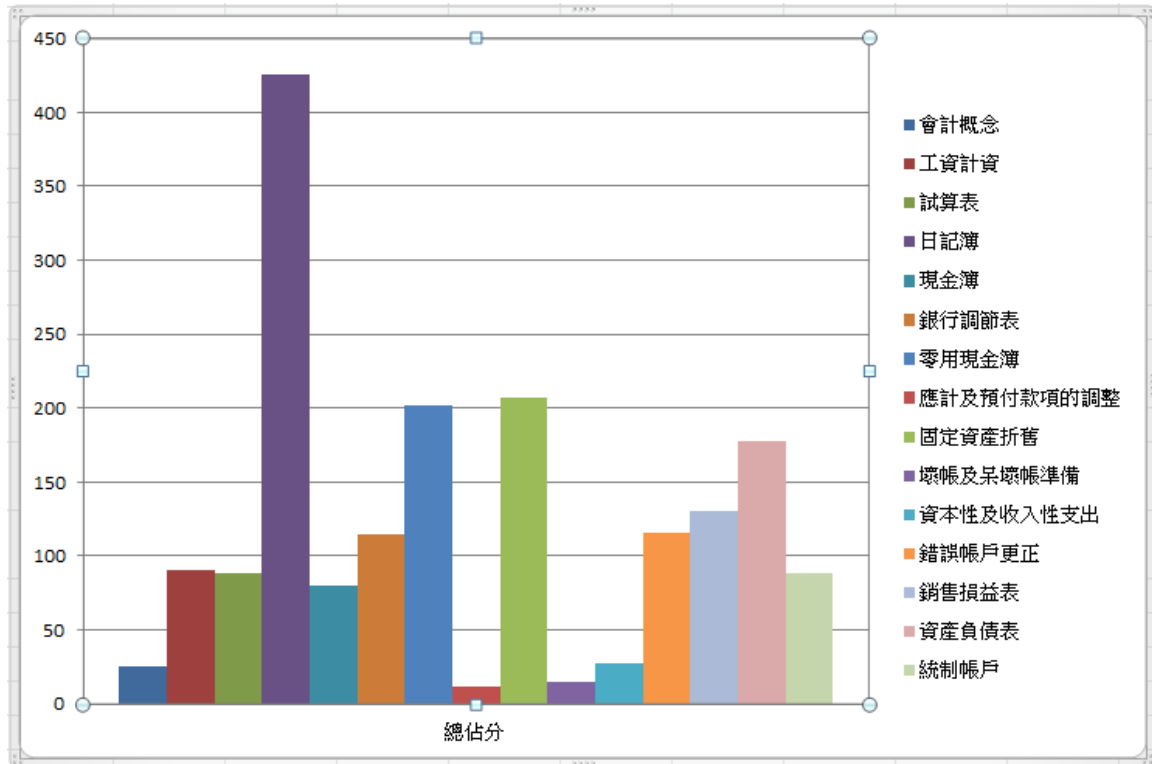
**五、考試知識點分佈：**

章節內容	2016 Jun	2016 Jul	2016 Sep	2016 Nov	2016 Dec	2017 Jan	2017 Mar	2017 Apr	2017 Jun	2017 Jul	2017 Sep	2017 Nov	2017 Dec	2018 Jan	2018 Mar	2018 Apr	2018 Jun	2018 Jul	總佔分
會計概念	4		3		6	3	1			3			2	3					25
工資計資			8	10		8		10		7	10	15			10		6	7	91
試算表	16			10	11		9				10			11		11		10	88
日記簿	16	30	21	28	24	36	25	22	20	18	16	20	25	25	29	25	25	21	426
現金簿	2		5	7	15	7				20			14		5		5		80
銀行調節表	2	20	6	12	10	10		16			8	4	11		6		10		115
零用現金簿	22	16	22				20	4	29		10	20		14		23		22	202
應計及預付款項的調整							4						2		6				12
固定資產折舊	20	2	13	9	9		11	10	9	11	12	15	15	15	15	15	12	14	207
壞帳及呆壞帳準備									5				10						15
資本性及收入性支出			4						4	6			5			4		4	27
錯誤帳戶更正		12		11	4		15	10	3	13	12	3		20	9	4			116
銷售損益表			13	13		15	15	6	14	8			15				19	12	130
資產負債表	16	20	5		15	12		15	6	12	14	15	3	12	12	18	3		178
統制帳戶	2				6	9		7	10	2	8	6			8		20	10	88
	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	

**【註】** 上表中的數字為該次考試所佔的分數

編者嘗試以新制中每季的試題作分析，統計出最近於考試中出佔分較高的章節內容，以供同學或其他使用者作參考，讓同學在大範圍中找出重點，大大提高溫習效率和考試的信心。

2016年6月~2018年7月考試知識點分佈(棒形圖)



新制試卷主要分五大題，從上圖可見，在2016年6月至2018年7月的試卷考題中，佔分比重較高的有：

- (1) **日記簿**：基本是每季的必出內容，約佔全卷的25分，主要考人稱帳的記錄，Trade discount 和 Cash discount 之計算等。
- (2) **固定資產折舊**：通常要同學掌握直線法和餘額遞減法之計算，及 Carrying value 的計算。
- (3) **零用現金簿**：該內容較簡單，通常要求同學編製整個零用現金簿，主要能區辨小額費用的分類，及費用的記帳便可。
- (4) **資產負債表**：新制中該內容變動較大，主要是記帳的位置變動，以  $A=C+L$  為編製方式，以及新制會計科目名稱的變動，同學要花較多時間適應。
- (5) **銷售損益表**：該內容格式上雖無變動，但同樣出現會計科目名稱的變動的情況，有時亦會混合固定資產、費手的應計預付等內容。

以上皆為較常在新制考卷出現的內容及類型，都是較為重要的會計知識點；但不可忽視的有**試算表**、**工資計算**、**會計概念**等內容，都經常近期的考卷中出現，而只是其佔總分比例不重而已。

六、2016-2018 年考試知識點出現機率：

章節內容	2016 Jun	2016 Jul	2016 Sep	2016 Nov	2016 Dec	2017 Jan	2017 Mar	2017 Apr	2017 Jun	2017 Jul	2017 Sep	2017 Nov	2017 Dec	2018 Jan	2018 Mar	2018 Apr	2018 Jun	2018 Jul	出現次數	出現機率百分比(%)
會計概念	4		3		6	3	1			3			2	3					9	50%
工資計資			8	10		8		10		7	10	15			10		6	7	10	56%
試算表	16			10	11		9				10			11		11		10	8	44%
日記簿	16	30	21	28	24	36	25	22	20	18	16	20	25	25	29	25	25	21	18	100%
現金簿	2		5	7	15	7				20			14		5		5		9	50%
銀行調節表	2	20	6	12	10	10		16			8	4	11		6		10		12	67%
零用現金簿	22	16	22				20	4	29		10	20		14		23		22	11	61%
應計及預付款項的調整							4					2			6				3	17%
固定資產折舊	20	2	13	9	9		11	10	9	11	12	15	15	15	15	15	12	14	17	94%
壞帳及呆壞帳準備									5				10						2	11%
資本性及收入性支出			4						4	6			5			4		4	6	33%
錯誤帳戶更正		12		11	4		15	10	3	13	12	3		20	9	4			12	67%
銷售損益表			13	13		15	15	6	14	8			15				19	12	10	56%
資產負債表	16	20	5		15	12		15	6	12	14	15	3	12	12	18	3		15	83%
統制帳戶	2				6	9		7	10	2	8	6			8		20	10	11	61%
	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

【註】出現機率是以該內容於新制的出現次數計算

編者再嘗試以新制中每季的試題作分析，統計出於考試中出現機率較高的章節內容，以供同學或其他使用者作參考，概括出將會於下次考試出現內容的部分，按上表的統計出現機率排列由大至小次序如下：

1. 日記簿
2. 固定資產折舊
3. 資產負債表
4. 錯誤入帳更正 (排 4, 5 的百分比是相同的)
5. 銀行往來調節表(排 4, 5 的百分比是相同的)

## 叁、教學章節

### 會計原則

#### 教學重點：

1. 要讓同學掌握會計原則的意義和用途
2. 讓同學能正確區分不同的會計原則

會計原則的存在是要所有會計資訊必須客觀地整理及報告，避免所有的會計資訊有意或無意的偏袒或不一致，所以不同的國家或地區的財務會計要依靠一般公認會計原則。新制 LCCI LEVEL1 考試中較常見的會計原則有：

#### 1. 企業個體性原則 (Business entity concept)

企業應視作一獨立個體，與東主和其他企業個體分開。為使財務報表能恰當地反映企業個體的財政情況及營運結果。企業個體的財務報表只列示企業本身的資產、負債、收益及費用。

#### ★ 新制精選試題：

1. The purchase of a **private** motor vehicle was not recorded in the books.
2. Transactions associated with the business must be separately recorded from those of **the owner**.

#### 應試技巧：

- 較常見的字眼有‘private’和‘owner’與企業者有關的開支應獨立分開，屬企業個體性原則。

#### 2. 繼續經營原則 (Going concern concept)

這個原則是假設公司在可預見的將來仍然繼續經營，在「繼續經營」的原則下，企業固定資產應以成本入帳，故資產負債表中的固定資產價值，均以成本價值減去累積折舊而成。

#### ★ 新制精選試題：

1. The assumption that the business will **continue** trading for the **foreseeable future**.
2. An enterprise will **continue** in operational existence for the **foreseeable future**.

#### 應試技巧：

- 較常見的字眼有‘continue’和‘foreseeable future’，與企業持續性發展有關的開支應屬繼續經營原則。

### 3. 審慎原則 (Prudence concept)

這個原則旨在顯示企業的「現實」，我們不應該設法使財務狀況變更好看。作為一個會計從業員，不應記錄一些未實現的收入或利潤，直到確定或可變成現金為止。即使一些物業或股票投資升了值，若然沒有變賣，便不能將升值部份計入損益表中。

#### ★ 新制精選試題：

1. Non-current assets are recorded at carrying value not cost.
2. A business writes off customer debts that are irrecoverable.
3. Provision should be made for any known liabilities at the end of the financial period.

#### 應試技巧：

- 凡影響財務報表之收入或開支應正確反映，屬審慎原則。

### 4. 配合原則 (Matching concept)

在計算損益時應採取「應計概念」作為基礎，先找出所屬這一會計年度的收入，然後找出產生這筆收入的相應支出，無論是否已支付；將兩者相減，便得出這年度的正確盈虧。反之，明年的費用是對應明年的收入，縱使今年已支付該費用，我們必須將費用撥入下一年度計算。這正解釋為何在編制損益表時，須計入該年度應付未付的費用 (Accrued Expenses) 及剔除預先支付的費用 (Prepaid Expenses)。

#### ★ 新制精選試題：

1. **Prepaid** rent in current financial period should be treated as an expenses in next financial period.
2. The **adjustment** of the telephone expenses for the amount outstanding.

#### 應試技巧：

- 較常見的字眼有‘prepaid’和‘accrual’，與應計基礎有關的費用或收入，屬配合原則。

## 5. 一致性原則 (Consistency concept)

這個原則是指各個會計期間所用的會計方法和程式應當相同，不得隨意變更。違反一致性原則就會造成會計信息不準確，不同時期費用分攤不合理，嚴重影響會計信息的質量。

### ★ 新制精選試題：

1. The **method** of depreciation of non-current assets was **unchanged**.
2. **Once a method** is adopted it must be followed in future accounting periods.
3. A business uses the **same method** and rate for providing depreciation on all non-current assets.
4. **Same** depreciation **method** used from one period to the next.

#### 應試技巧：

- 較常見的字眼有‘same method’和‘unchanged’，所有會計計算方法應相同屬一致性原則。

## 6. 重要性原則 (Materiality concept)

這個原則是指對會計資訊使用者的決策有較大影響的會計資訊應嚴格按照會計原則和會計程式進行單獨、詳細精確地重點核算和報告；對不重要的會計事項可以簡化核算程式和方法，粗略反映、合併反映。

### ★ 新制精選試題：

1. The purchase of a calculator costing \$10 was treated as an expenses.
2. Only expenditure over \$250 is treated as **capital expenditure**.
3. A builder records the purchase of a new screwdriver for \$10 as **revenue expenditure** not capital expenditure.

#### 應試技巧：

- 要同學掌握區分‘capital expenditure’和‘revenue expenditure’的差別，按其重要性入帳應屬重要性原則。



## 工資計算

### 教學重點：

1. 要讓同學掌握不同的工資計算方法(計時工資、計件工資、月薪)
2. 能區辨 statutory 和 voluntary 的減項
3. 能正確計算 Gross pay 和 Net pay

### 1. 計時工資 (time wage)

計時工資是按照員工實際工作時間來計算工資。

### 2. 計件工資 (piece wage)

計件工資是按照員工實際生產數量來計算工資。

### 3. 月薪 (monthly wage)

每月按固定的金額支付員工。

### ★ 新制精選試題(1)

- 5 Chantelle has three employees, all are paid by cheque. She has provided details of their pay for the month ended 30 April 2016.

Employee	Gross pay	Deductions \$
Jo Jones	Annual salary \$15 000. Also receives a bonus of 5% on all sales made over \$20 000 per month. During April she made sales of \$24 800	300
Barry Smith	Paid \$8 per hour for a basic week of 40 hours and a piece rate of \$0.10 per item produced. During the week ended 30 April he worked 40 hours and produced 1250 units.	121
Charles Harris	Paid \$9 per hour for a basic week of 40 hours. Overtime is paid at \$12 per hour. For the week ended 30 April he worked 47 hours.	99

### 應試技巧：

老師可引導同學以兩條算式計算組合

- 底薪加佣金: 先計算底薪同學需要注意‘年薪’化‘月薪’來計算底薪，另外算出超額的部份計算佣金，注意其百分比。
- 時薪加件薪: 先計算基本工時薪金，再計算超件工資及超額生產的部份。
- 時薪加超時: 先計算基本工時薪金，再計算超出工時及超時薪資計算。

(a) Calculate the net pay for each employee.

(8)

Employee	Gross pay \$	Deductions \$	Net pay \$	Cheque number
Jo Jones for <b>month</b> ended 30 April 2016	$15000 / 12 = 1250$ $4800 \times 5\% = 240$ $1250 + 240 = 1490$	300	$1490 - 300 = 1190$	503
Barry Smith for <b>week</b> ended 30 April 2016	$40 \times 8 = 320$ $1250 \times 0.1 = 125$ $320 + 125 = 445$	121	$445 - 121 = 324$	504
Charles Harris for <b>week</b> ended 30 April 2016	$40 \times 9 = 360$ $7 \times 12 = 84$ $360 + 84 = 444$	99	$444 - 99 = 345$	505

**應試技巧：**

老師可引導同學以兩條算式計算組合

- **Gross pay:** 是該月或該星期的工資總額
- **Deductions:** 是該月或該星期在工資中應扣減數，包括性要性和自願性。
- **Net pay:** 是該月或該星期的工資淨額。

★新制精選試題(2)

Martha employs two staff, Grace and Ruby.

Grace is employed for 35 hours per week at an hourly rate of \$7.60. Any overtime is paid at an additional 25% of the hourly rate.

Ruby is paid on a piece rate basis.

Rates of pay are \$0.40 per unit for the first 500 units with a 20% increase on all units over this amount.

During the week ended 30 April 2017 Grace worked for 41 hours and Ruby produced 750 units.

**應試技巧:**

- **時薪加超時:** 應先計算基本工時薪金，再計算超出工時及超時薪資計算。
- **件薪加超件:** 應先計算基本生產計件薪金，再計算超出件數計算工資。

- (c) Calculate the gross weekly pay for the week ended 30 April 2017 for each employee.

Grace

$$35 \times 7.6 = 266$$

$$6 \times 7.6 \times 1.25 = 57$$

$$\text{Total pay} = 266 + 57 = 323$$

Ruby

$$500 \times 0.4 = 200$$

$$250 \times 0.4 \times 1.2 = 120$$

$$\text{Total pay} = 200 + 120 = 320$$

★新制精選試題(3)

Henry has two employees: Stalo, paid a salary of \$30 000 per annum, and Elina, paid \$8 per hour. Elina worked 160 hours in January 2018.

The following deductions were made from the employees' gross pay in January 2018.

	Statutory \$	Voluntary \$
Stalo	625	125
Elina	320	64

**應試技巧：**

老師要讓學生知道，工資計算亦包括一些‘必要性’或‘自願性’扣減項目，如下：

- **Statutory** 是工資計算中必要性的減項，例如職業稅、社保等。
- **Voluntary** 是工資計算中自願性的減項，例如交際費、餐費等。

(b) Calculate, for January 2018, the gross pay and the net pay for each employee.

(6)

	Stalo	Elina
Gross pay	2500	1280
Deductions	750	384
Net pay	1750	896

**應試技巧**

- **Gross pay** 是按不同的薪資 合計算總額
- **Deductions** 是按各員工的‘必要性’和‘自願性’減項加總
- **Net pay** 是 Gross pay 減去 Deductions 之餘款，即員工淨工資收入

## 試算表

### 教學重點:

1. 要讓同學明白試算表的功用和意義
2. 能掌握試算表的編製格式及入帳方法
3. 能正確辨斷各會計科目的借貸方，推算試算表的缺項和結帳

### 試算表

是記錄企業在某段時間各會計科目，按其發生的借貸方及餘額的合計數，用以檢查借貸方是否平衡，賬戶記錄有無錯誤的一種表式。

### ★新制精選試題(1)

- 3 The following balances were extracted from the books of Iago at the end of his first year's trading on 31 December 2015.

	\$
Bank	2 344
Bank loan	30 000
Carriage inwards	1 443
Carriage outwards	2 500
Cash	980
Drawings	20 400
Fixtures and fittings – accumulated depreciation	8 640
Fixtures and fittings – cost	24 000
General expenses	41 777
Irrecoverable debts	250
Loan interest	1 000
Motor vehicles – accumulated depreciation	3 420
Motor vehicles – cost	18 000
Purchases	46 980
Returns inwards	1 124
Returns outwards	2 436
Revenue	87 100
Trade payables	11 222
Trade receivables	12 370
Wages	12 600

- (a) Prepare a trial balance at 31 December 2015, showing the amount of equity invested by Iago.

(14)

### 應試技巧

- 老師要教導同學正確區辨各會計科目的借貸方，同學容易混淆

Assets		Equity		Liabilities		Expenses		Revenue	
+	-	-	+	-	+	+	-	+	-

- 要注意新制會計科目名稱改變，如下：

Bad debts → Irrecoverable debts

Sales → Revenue

Creditors → Trade payable

Debtors → Trade receivable

Capital → Equity

Account	Debit \$	Credit \$
Bank	2 344	
Bank loan		30 000
Carriage inwards	1 443	
Carriage outwards	2 500	
Cash	980	
Drawings	20 400	
Fixtures and fittings - accumulated depreciation		8 640
Fixtures and fittings - cost	24 000	
General expenses	41 777	
Irrecoverable debts	250	
Loan interest	1 000	
Motor vehicles - accumulated depreciation		3 420
Motor vehicles - cost	18 000	
Purchases	46 980	
Returns inwards	1 124	
Returns outwards		2 436
Revenue		87 100
Trade payables		11 222
Trade receivables	12 370	
Wages	12 600	
Equity		42 950
	<b>185 768</b>	<b>185 768</b>

### 應試技巧

- 提醒同學累積折舊應記入貸方，同學經常混淆
- 當所有會計科目按其性質入試算表後，計算借貸方總額是否相等，以確認無誤入帳。

★新制精選試題(2)

3 Bernie provided the following list of balances at 31 March 2018.

(a) Prepare a trial balance at 31 March 2018, showing the bank balance at that date.

(11)

Trial balance at 31 March 2018			
	\$	Debit \$	Credit \$
Bank	To be calculated		
Bank loan	16 000		
Carriage outwards	920		
Depreciation charge	21 330		
Equity	133 775		
General expenses	21 270		
Interest paid	1 250		
Other receivables	420		
Petty cash	500		
Property, plant and equipment – cost	276 500		
Property, plant and equipment – accumulated depreciation	102 400		
Purchases	80 220		
Rent received	2 400		
Returns inwards	665		
Returns outwards	390		
Revenue	192 900		
Trade payables ledger control	25 250		
Trade receivables ledger control	44 600		
Wages	35 420		
Total			

**應試技巧**

- 新制中有明確區分，本年折舊應記借方，累積折舊應記貸方
- 要注意新制會計科目名稱改變，如下：  
Other receivable → Prepaid expenses  
Other payable → Accrual expenses

**Trial balance  
At 31 March 2018**

	<b>Debit \$</b>	<b>Credit \$</b>
Bank		9 980 (1of)
Bank loan		16 000
Carriage outwards	920	
Depreciation charge	21 330	
Equity		133 775
General expenses	21 270	
Interest paid	1 250	
Other receivables	420	
Petty cash	500	
Property, plant and machinery – cost	276 500	
Property, plant and machinery - accumulated depreciation		102 400
Purchases	80 220	
Rent received		2 400
Returns inwards	665	
Returns outwards		390
Revenue		192 900
Trade payables ledger control		25 250
Trade receivables ledger control	44 600	
Wages	35 420	
<b>Total</b>	<b>483 095</b>	<b>483 095 (1of)</b>

**應試技巧**

- **To be calculated** 在新制中經常出現，同學要按會計科目性質入帳，從而推算借貸方之間的差數，便可得知
- Bank 出現於貸方為 Bank overdraft



## 日記簿

### 教學重點:

1. 要讓同學掌握日記簿的編製格式
2. 掌握購貨簿、銷貨簿、購貨退回簿、鎖貨退回簿的用及記錄方法
3. 能區辨 Trade discount 和 Cash discount 的分別
4. 能處理債權人和債務人之人稱的記帳

主要是把購貨和銷貨發票上的資料和金額記錄在購貨簿和銷貨簿。購貨簿和銷貨簿是一張清單，列示以下內容：

- 交易的日期 ■ 供應商/顧客的名稱 ■ 發票編號 ■ 交易折扣 ■ 交易貨品的總額

### ★新制精選試題(1)

Andreas Nikias is a wholesaler of office supplies and fire extinguishers. He offers customers:

- a trade discount of 10% on sales of fire extinguishers
- a cash discount of 5% on all invoices paid within 10 days.

On 1 September 2016 the following balances were extracted from the trade receivables ledger.

	\$
Anderson and Anderson	910
Park Garages	420
Roberts and Son	680
Shift Accountants	350

During September 2016 he issued the following invoices:

ANDREAS NIKIAS Unit 7 New Industrial Estate Birmingham			Invoice	
<b>Roberts and Son</b> 220 Axminster Road Birmingham		Invoice No.	421	
		Date	24 Sept 2016	
Quantity	Description	Unit Cost \$	Total Cost \$	
10	80gsm printer paper	20.00	200.00	
<b>Subtotal</b>			<b>200.00</b>	
<b>Trade Discount</b>			0.00	
<b>Total</b>			<b><u>200.00</u></b>	
<b>Terms:</b>				
5% cash discount for payment within 10 days of invoice date				

**應試技巧**

- 老師要讓同學區辨 Trade discount 和 Cash discount 的分別  
Trade discount 為交易折扣，Cash discount 為現金折扣，分有 Discount allowed 和 Discount received

ANDREAS NIKIAS Unit 7 New Industrial Estate Birmingham			Invoice	
<b>Park Garages</b> <b>Kenning High Street</b> <b>Birmingham</b>		Invoice No.	422	
		Date	26 Sept 2016	
Quantity	Description	Unit Cost \$	Total Cost \$	
4	2kg CO <sub>2</sub> fire extinguisher	35.00	140.00	
2	6 litre foam spray fire extinguisher	30.00	60.00	
<b>Subtotal</b>			<b>200.00</b>	
<b>Trade Discount</b>			20.00	
<b>Total</b>			<b><u>180.00</u></b>	
<b>Terms:</b> 5% cash discount for payment within 10 days of invoice date				

ANDREAS NIKIAS Unit 7 New Industrial Estate Birmingham			Invoice	
<b>Shift Accountants</b> <b>120 Park View</b> <b>Birmingham</b>		Invoice No.	423	
		Date	27 Sept 2016	
Quantity	Description	Unit Cost \$	Total Cost \$	
5	80gsm printer paper	20.00	100.00	
5	Black printer cartridge	18.00	90.00	
1	Colour printer cartridge	29.00	29.00	
<b>Subtotal</b>			<b>219.00</b>	
<b>Trade Discount</b>			0.00	
<b>Total</b>			<b><u>219.00</u></b>	
<b>Terms:</b> 5% cash discount for payment within 10 days of invoice date				

- (a) Prepare the sales day book for the month of September 2016. Total the sales book on 30 September 2016.

(5)

**Sales Day Book**

Date	Customer	Invoice Number	Total \$
Sep 24	Roberts and Son	421	200
Sep 26	Park Garages	422	180
Sep 27	Shift Accountants	423	219
Sep 28	Anderson and Anderson	424	189
Sep 30	Total for the month		788

**應試技巧**

- 同學要按所有的銷貨單的售價記入日記簿，注意是以折扣後價格記錄

- 1 Andreas Nikias is a wholesaler of office supplies and fire extinguishers. He offers customers:

- a trade discount of 10% on sales of fire extinguishers
- a cash discount of 5% on all invoices paid within 10 days.

On 1 September 2016 the following balances were extracted from the trade receivables ledger.

	\$
Anderson and Anderson	910
Park Garages	420
Roberts and Son	680
Shift Accountants	350

- (a) Prepare the sales day book for the month of September 2016. Total the sales book on 30 September 2016.

(5)

**Sales Day Book**

Date	Customer	Invoice Number	Total \$
Sep 24	Roberts and Son	421	200
Sep 26	Park Garages	422	180
Sep 27	Shift Accountants	423	219
Sep 28	Anderson and Anderson	424	189
Sep 30	Total for the month		788

During the month of September 2016:

September 2016	Transaction
19	All customers paid their balances owed at 1 September 2016 by cheque.
29	The cheque received from Anderson and Anderson on 19 September was returned by the bank as dishonoured.
29	Roberts and Son paid invoice number 421 by cheque.

**Anderson and Anderson Account**

(5)

2016		\$	2016		\$
Sep 1	<u>Bal.b/d</u>	910	Sep19	Bank	910
Sep 28	Sales	189	Sep30	<u>Bal.c/d</u>	1099
Sep29	Bank	910			
		<u>2099</u>			<u>2099</u>
Oct1	<u>Bal.b/d</u>	2099			

**Park Garages Account**

(4)

2016		\$	2016		\$
Sep 1	Bal.b/d	420	Sep19	Bank	420
Sep26	Sales	180	Sep30	Bal.c/d	180
		<u>600</u>			<u>600</u>
Oct1	Bal.b/d	180			

**Roberts and Son Account**

(5)

2016		\$	2016		\$
Sep 1	Bal.b/d	680	Sep19	Bank	680
Sep24	Sales	200	Sep29	Discount allowed	10
			Sep29	Bank	190
		<u>880</u>			<u>880</u>

(iv)

**Trade Receivables Ledger Control Account**

(6)

2016		\$	2016		\$
Sep 1	Bal.b/d	2360	Sep30	Bank	2550
Sep30	Bank	910	Sep30	Discount allowed	10
Sep30	Sale	788	Sep30	Bal.c/d	1498
		<u>4085</u>			<u>4085</u>
Oct1	Bal.b/d	1498			

### 應試技巧

- 完成日記簿後，都需要處理人稱帳的部份，主要人稱帳有以下兩類：

Trade receivable		Trade payable	
+	-	-	+

- 老師可利用下的步驟教導同學記錄人稱帳，該部份同學都表現較差

1. 先做 Bal. b/d (+)
2. 將日記簿(銷貨、購貨)內容記帳 (+)
3. 將退貨日記簿(銷貨退回、購貨退回) 內容記帳 (-)
4. 處理還錢的部份 (-)，要注意 Cash discount 的出現：  
Debtors → Discount allowed  
Creditors → Discount receive
5. 最後計算 Bal. c/d (-)

Trade Receivables Ledger Control Account

(G)

2016		\$	2016		\$
Sep 1	Bal.b/d	2360	Sep30	Bank	2550
Sep30	Bank	910	Sep30	Discount allowed	10
Sep30	Sale	788	Sep30	Bal.c/d	1498
		<u>4085</u>			<u>4085</u>
Oct1	Bal.b/d	1498			

### 應試技巧

- 新制日記簿考題可能加入 Control A/C 的部份，教導同學將相關的會計科目總額，同樣按上面的人稱帳步驟入帳便可。

★新制精選試題(2)

1 James Willett, a farmer, grows a variety of different flowers.

The price list shows:

Flowers	Price per box \$
Carnations	18.00
Daffodils	10.00
Scilla	9.00

He sells flowers to:

- credit customers who receive a 10% trade discount on orders over \$500
- cash customers direct from the farm shop.

On 1 January 2017 credit customers owed:

Customer	\$
Faldo	18 260
Spieth	3 950
Sullivan	14 600

During January 2017 James made the following transactions.

January 2017	Transaction
6	Spieth returned 80 boxes of daffodils.
7	Faldo sent a cheque for \$18 260
16	Faldo purchased 10 boxes of scilla.
17	The cheque received on 7 January 2017 was returned by the bank as dishonoured.
18	Sullivan sent a cheque for \$13 500 in full settlement of his account.
20	Cash sales banked \$375
31	Spieth purchased 80 boxes of carnations.

**應試技巧**

- 有部分的試題要求同學自己計算總單價，利用 **數量 X 價格** 來計，要提醒同學 Trade discount 的折扣條件
- 當發生退貨時，老師要提醒同學若購貨時有交易折扣，退貨皆需有交易折扣，該部份同學較易忘記

(a) Prepare the following documents.

{8}

JAMES WILLETT Mount Farm – Penzance Cornwall		Invoice	
Customer: <b>Faldo</b>		Invoice number	5840
		Date	<b>16 January 2017</b>
Quantity	Description	Unit cost \$	Total cost \$
<b>10</b>	<b>Scilla</b>	<b>9</b>	<b>90</b>
<b>Subtotal</b>			<b>90</b>
<b>Trade discount</b>			
<b>Total</b>			<b>90</b>

JAMES WILLETT Mount Farm – Penzance Cornwall		Invoice	
Customer: <b>Spieth</b>		Invoice number	5841
		Date	<b>31 January 2017</b>
Quantity	Description	Unit cost \$	Total cost \$
<b>80</b>	<b>Carnations</b>	<b>18</b>	<b>1440</b>
<b>Subtotal</b>			<b>1440</b>
<b>Trade discount</b>			<b>144</b>
<b>Total</b>			<b>1296</b>

JAMES WILLETT Mount Farm – Penzance Cornwall		Credit note	
Customer: <b>Spieth</b>		Credit note number	692
		Date	<b>6 January 2017</b>
Quantity	Description	Unit cost \$	Total cost \$
<b>80</b>	<b>Daffodils</b>	<b>10</b>	<b>800</b>
<b>Subtotal</b>			<b>800</b>
<b>Trade discount</b>			<b>80</b>
<b>Total</b>			<b>720</b>

### 應試技巧

- 利用 **數量 X 價格** 來計算每張單的總價
- 當發生退貨時，老師要提醒同學若購貨時有交易折扣，退貨皆需有交易折扣，該部份同學較易忘記



(b) State in which book of original entry each transaction was recorded.

(2)

Transaction date	Book of original entry
6 January 2017	Sales returns day books
20 January 2017	Cash book

### 應試技巧

■ 在新制考試中，同學要掌握 Book of original entry 的區辨，該部份經常出現在試題中，常見的帳簿有：

1. Sales Day book
2. Sales Returns Day book
3. Purchases Day book
4. Purchases Returns Day book
5. Cash Book
6. Petty cash book
7. Journal

(i)

### Faldo Account

(5)

2017		\$	2017		\$
Jan1	Bal.b/d	18260	Jan7	Bank	18260
Jan16	Sales	90	Jan31	Bal.c/d	18350
Jan17	Bank	18260			
		<u>36610</u>			<u>36610</u>
Feb1	Bal.b/d	18350			

(ii)

**Spieth Account**

(4)

2017		\$	2017		\$
Jan1	Bal.b/d	3950	Jan6	Returns inwards	720
Jan31	Sales	1296	Jan31	Bal.c/d	4526
		<u>5246</u>			<u>5246</u>
Feb1	Bal.b/d	4526			

(iii)

**Sullivan Account**

(2)

2017		\$	2017		\$
Jan1	Bal.b/d	14600	Jan18	Discount allowed	1100
			Jan18	Bank	13500
		<u>14600</u>			<u>14600</u>

★新制精選試題(3)

1 Juliet Logo buys her goods on credit from three suppliers.

Supplier	Balance at 1 April 2016	Terms of trade
Beans and Pod	\$480	10% trade discount if the order is over \$100
Cafe Co	\$160	5% early payment discount if the invoice is paid within 10 days.
W Baker	\$48 Dr	No discounts offered.

During the month of April 2016 she made the following transactions:

April 2016	Transaction
2	Purchased goods from W Baker, list price \$210
6	Purchased goods from Cafe Co, list price \$520
9	Purchased goods from Beans and Pod, list price \$350
12	Paid Cafe Co the amount owed on 1 April 2016, by cheque
13	Returned goods with a list price of \$70 to W Baker
14	Paid Cafe Co for goods purchased on 6 April 2016, by cheque
24	Purchased goods from Beans and Pod, list price \$80

**應試技巧**

- 老師要提醒同學 Trade discount 和 Cash discount 的分別及其限制條件
- 要注意人稱帳出現小額餘數的部份，應記(-)

(a) (i) Complete the table to show which book of original entry each transaction is recorded in.

April 2016	Book of original entry
2	Purchases day book
12	Cash book
13	Returns outwards day book

(b) Prepare the following ledger accounts for the month of April 2016. Balance the accounts on 30 April 2016 and bring the balances down on 1 May 2016.

(i) **Beans and Pod Account** (5)

2016		\$	2016		\$
Apr 30	Bal.c/d	875	Apr 1	Bal.b/d	480
			Apr 9	Purchases	315
			Apr 24	Purchases	80
		<u>875</u>			<u>875</u>
			May 1	Bal.b/d	875

(ii) **Cafe Co Account** (5)

2016		\$	2016		\$
Apr 12	Bank	160	Apr 1	Bal.b/d	160
Apr 14	Discount received	26	Apr 6	Purchases	520
Apr 14	Bank	494			
		<u>680</u>			<u>680</u>

(iii) **W Baker Account** (4)

2016		\$	2016		\$
Apr 1	Bal.b/d	48	Apr 2	Purchases	210
Apr 14	Purchases returns	70			
Apr 30	Bal.c/d	92			
		<u>210</u>			<u>210</u>
			May 1	Bal.b/d	92

## 現金簿

### 教學重點：

1. 要讓同學掌握三欄式現金簿的編製格式
2. 要讓同學區辨現金交易與賒帳交易的分別
3. 掌握交易折扣與現金折扣的處理

**現金簿**主要是記錄公司資金的狀況，是現金帳戶和銀行存款帳戶二合為一的帳簿。一般現金簿分現金欄和銀行存款欄，這樣就可以在現金簿上記錄所有有關現金和銀行存款的收支項目。

**現金折扣**是企業為鼓勵客戶盡快付款而提供的優惠。

### ★新制精選試題(1)

On 1 March 2016 the balances in the three column cash book were:

- Cash in hand \$125
- Cash at bank \$831

During the month of March 2016 the following transactions took place.

Date	Transaction
March	
3	Goods sold for \$320 cash.
7	Received a cheque from Adrian Moore, a trade receivable, in settlement of his account of \$250 less 2% cash discount.
10	Received a cheque from Abram Basset, a trade receivable, in full settlement of his account of \$80.
12	Withdrew \$300 from the bank to purchase goods for resale.
15	Paid Christine Bates, a trade payable, \$456, by cheque after deducting 4% cash discount.
21	Purchased stationery, \$28, paying by cash.
25	Goods sold for cash, \$1 210, paid directly into the bank.
27	The cheque received from Adrian Moore on 7 March 2016 was returned by the bank as 'dishonoured'.
28	Transferred \$350 from the cash account into the bank account.
31	Paid wages and salaries, \$425, by cheque.

(b) Prepare the cash book on the next page for the month of March 2016. Balance the cash book on 31 March 2016 and bring the balances down to 1 April 2016.

(16)

Cash book									
Date	Receipts	Discount allowed	Cash	Bank	Date	Payments	Discount Received	Cash	Bank
2016		\$	\$	\$	2016		\$	\$	\$
Mar1	Bal.b/d	125	831		Mar12	Purchases			300
3	Sales		320		15	Christine Bates	19		456
7	Adrian Moore	5		245	21	Stationery		28	
10	Abram Basset			80	27	Adrian Moore	5		245
25	Sales			1,210	28	Bank		350	
28	Cash			350	31	Wages			425
					31	Bal.c/d		773	459
		130	1,151	1,885			24	1,151	1,885
Apr1	Bal.b/d		773	459					

### 應試技巧

- 同學要掌握現金簿的記帳方法，收入記 Dr.，支出記 Cr.

Cash Book	
+	-

- 人稱帳還款時要注意現金折扣，若出現 after deducting 代表金額已扣減折扣的部份，要小心推算折扣的金額，亦有好多同學會混淆 had deducted 已扣除折扣，會多減折扣
- 出現 dishonoured cheque 時，要提醒同學退款的金額外，其產生折扣也要一併退回

★新制精選試題(2)

Helen had £600.00 cash and a bank overdraft of £843.27 on 31 January 2011.

She made the following cash and bank transactions during February 2011:

- February 3 Banked £250.00 cash
- 7 Paid wages in cash £275.00
- 8 Banked John's cheque for £943.85
- 12 Cash sales £450.00
- 14 Paid wages in cash £285.00
- 17 Banked a cheque from Fran, for £354.00, who had deducted £6.00 discount.
- 18 Paid the balance on Colin's account £400.00, by cheque after deducting 2% discount
- 21 Withdrew £300.00 from the bank for office use
- 21 Paid wages in cash £280.00
- 25 Paid James by cheque £138.67
- 28 Banked Gill's cheque for 284.84.

**REQUIRED**

(a) Prepare Helen's Three Column Cash Book for the month of February 2011.

(15 marks)

Date	Receipts	Discount allowed	Cash	Bank	Date	Payments	Discount Received	Cash	Bank
		£	£	£			£	£	£
2011					2011				
Jan1	Bal.b/d		600.00		Jan1	Bal.b/d			843.27
3	Cash			250.00	3	Bank		250.00	
8	John			943.85	7	Wages		275.00	
12	Sales		450.00		14	Wages		285.00	
17	Fran	6.00		354.00	18	Colin	8.00		392.00
21	Bank		300.00		21	Cash		300.00	
28	Gill			284.84	21	Wages		280.00	
					25	James			138.67
					31	Bal.c/d		260.00	158.75
		6.00	1,350.00	1,832.69			8.00	1,350.00	1,832.69
Feb1	Bal.b/d		260.00	158.75					

**應試技巧**

- 要提醒同學注意 Bank 的餘額為 Overdraft，應記入'貸方'
- Office use 是代表公司現金的部份，由銀行轉錢入現金，需要借貸方同時記帳，同學容易搞混方向

## 現金簿與銀行往來調節表

### 教學重點:

1. 要讓學生明白銀行往來調節表的功用
2. 掌握更新現金簿
3. 懂得編製銀行往來調節表

銀行往來調節表是會計人員於每月月底對現金簿進行結帳，同時要檢查銀行月結單資料和現金簿的帳目，如果發現現金簿的期末餘額與銀行月結單同日的餘額不相同時，便要編制銀行往來調節表。

### ★新制精選試題(1)

- 4 Ewen Evans maintains a three column cash book. On 1 August 2017, the balance of cash in hand was \$820 and cash at bank was \$5 178

During the month of August 2017, the following transactions took place.

August 2017	Transaction
4	Received a cheque for \$2 400 from Hodgson in full settlement of his account balance of \$2 550
10	Paid Boston, by cheque (number 0385) \$762
11	Ewen transferred \$500 cash into the bank.
19	Paid the cleaner \$16 by cash.
30	Received a cheque for \$4 800 from Dan.
31	Paid Karen, an employee, her salary, by cheque (number 0386) \$3 500

### 應試技巧

- 按交易內容編製現金簿記錄入帳
- 要提醒同學交易日 4 號折扣的處理



Date	Receipts	Discount allowed	Cash	Bank	Date	Payments	Discount Received	Cash	Bank
2017		\$	\$	\$	2017		\$	\$	\$
1-Aug	Bal.b/d		820	5,178	Aug 10	Boston			762
3	384			1,325					
4	Hodgson	150		2,400	11	Bank		500	
11	Cash			500	19	Cleaner		16	
30	Dan			4,800	31	Salary-Karen			3,500
					31	Bal.c/d		304	9,941
		150	820	14,203			-	820	14,203
Sep 1	Bal.b/d		304	9,941					

On 1 September 2017, Ewen Evans received a bank statement.

Account number	12345678		Date: 31 August 2017	
Date August	Details	Receipts \$	Payments \$	Balance \$
1	Balance			6 503 Cr
3	Cheque 0384		1 325	5 178 Cr
4	Deposits	2 400		7 578 Cr
11	Deposits	500		8 078 Cr
16	Cheque 0385		762	7 316 Cr
23	SO Telephone		110	7 206 Cr
30	Credit transfer: James	400		7 606 Cr

(a) Prepare the cash book for the month of August 2017. Balance the cash book on 31 August 2017 and bring the balance down on 1 September 2017.

#### 應試技巧

- 老師要教導同學利用現金簿與銀行月結單進行對數，找出各自的差異
- 當找出差異收後利用銀行調節表進行調整

Ewen Evans				
Bank reconciliation as at 31 August 2017				
			\$	\$
	Balance as bank statement			7,606
Add:	Uncredited cheque		4800	
	Standing order		110	4,910
				12,516
Less :	Unpresented cheque		3500	
	Direct debit		400	3,900
	Balance as per cash book			8,616

#### 應試技巧

- 利用月結單餘數進行調整
- 要提醒同學，需留意銀行月結單的餘數，DR 為負數，CR 為正數，較多同學混淆。
- 調整後，銀行調節表的餘數應與現金簿的餘數必定相等

★新制精選試題(2)

- 4 On 1 April 2016 Mustafa Can's cash book showed a debit balance of \$3 290 while his bank statement showed a credit balance of \$2 000.

A review of the documents revealed that the following items appeared in the bank statement but not in the cash book.

	\$	
Bank charges	39	-
Bank interest received	21	+
Credit transfers from trade receivables		+
• Sevket	329	
• Hamidi	124	
Direct debit - Crystal Power	125	-
Standing order - Style Properties	250	-
Trade receivable cheque returned unpaid		-
• Dimitri	320	

應試技巧

- 針對 Cash book 沒有記錄的項目進行調整，老師可以先教導同學區辨收入和支出的部分，以(+)號和(-)號進行的記錄

(b) Update the cash book on 1 April 2016. Balance the account on that date.

(9)

+		Cash Book (Bank column)		-	
2016		\$	2016		\$
Apr1	Bal.b/d	3290	Apr1	Bank Charges	39
Apr1	Bank interest	21	Apr1	Direct debit-Crystal power	125
Apr1	Credit transfer-Sevket	329	Apr1	Standing order-Style Properties	250
Apr1	Credit transfer-Hamidi	124	Apr1	Dimitri	320
			Apr1	Bal.c/d	3030
		3764			3764
Apr1	Bal.b/d	3030			

應試技巧

- 更新現金簿，依據現金簿的借貸方進行調整，重新計算新的餘數。

A further review revealed that the following items were in the cash book but not on the bank statement.

	\$	
Cash takings deposited in bank	1 887	-
Cheques issued to trade payables		+
• Hasan	321	
• Kann	536	

### 應試技巧

- 針對 Bank statement 沒有記錄的項目進行調整，老師可以先教導同學區辨收入和支出的部分，以(+)號和(-)號進行的記錄

(c) Prepare the bank reconciliation statement at 1 April 2016.

(9)

### Mustafa Can

#### Bank Reconciliation as at 1 April 2016

	\$	\$
Balance as correct cash book		3030
Add : Unpresented cheque		
Hasan	321	
Kann	536	857
		3887
Less : Cash deposit		1887
Balance as Bank Statement		2000

### 應試技巧

- 老師教導同學編製銀行調節表，依據銀行月結單沒記錄的項目進行調整
- 銀行調節表需要利用更新現金簿的餘款進行調整
- 調整後，銀行調節表的餘數應與銀行月結單的餘數必定相等

★新制精選試題(3)

5 On 30 November 2016, Busra Shah received the following bank statement for the month of November 2016.

(a) Complete the bank balance column for the period 5 November 2016 to 30 November 2016.

(6)

<b>World Bank</b>				
<b>PO Box 123 – Geneva</b>				
Customer: <b>Busra Shah</b>			Account No: <b>5412988</b>	
			Date: <b>30 November 2016</b>	
<b>Statement of account</b>				
<b>Date 2016</b>	<b>Reference</b>	<b>Receipts + \$</b>	<b>Payments - \$</b>	<b>Balance \$</b>
1 Nov	Balance b/f			1 268 Cr
5 Nov	Direct debit – Power Co.		350	
9 Nov	Counter credit	1 960		
15 Nov	Bank charges		56	
21 Nov	Dishonoured cheque		231	
28 Nov	Counter deposit	4 560		
30 Nov	Credit transfer	243		

**應試技巧**

- 老師教導同學處理銀行月結單的餘數，Receipts 為(+)項，Payment 為(-)項

<b>World Bank</b>				
<b>PO Box 123 – Geneva</b>				
Customer: <b>Busra Shah</b>			Account No: <b>5412988</b>	
			Date: <b>30 November 2016</b>	
<b>Statement of account</b>				
<b>Date 2016</b>	<b>Reference</b>	<b>Receipts \$</b>	<b>Payments \$</b>	<b>Balance \$</b>
1 Nov	Balance b/f			1 268 Cr
5 Nov	Direct debit – Power Co.		350	918 Cr
9 Nov	Counter credit	1 960		2,878 Cr
15 Nov	Bank charges		56	2,822 Cr
21 Nov	Dishonoured cheque		231	2,591 Cr
28 Nov	Counter deposit	4 560		7,151 Cr
30 Nov	Credit transfer	243		7,394 Cr

### 應試技巧

- 要提醒同學，需留意銀行月結單的餘數，Dr. 為負數，Cr. 為正數，較多同學混錯。

On 30 November 2016, the cash book of Busra Shah showed a debit balance of \$2 912 on her bank account.

A comparison of her cash book with her bank statement identified the following reasons for the differences.

- The direct debit payment to Power Co. on 5 November for electricity was not in the cash book. —
- Bank charges on 15 November had not been entered in the cash book. —
- The deposit of cash and cheques paid into the bank on 28 November had been omitted from the cash book. +
- The credit transfer on 30 November had not yet been entered into the cash book. +

Cash Book (Bank column)

2016		\$	2016		\$
Nov30	Bal.b/d	2912	Nov30	Direct debit	350
Nov30	Deposit	4560	Nov30	Bank charges	56
Nov30	Credit transfer	243	Nov30	Bal.c/d	7309
		<u>7715</u>			<u>7715</u>
Dec1	Bal.b/d	7309			

### 應試技巧

- 針對 Cash book 沒有記錄的項目進行調整，老師可以先教導同學區辨收入和支出的部分，以(+)號和(-)號進行的記錄

## 零用現金簿

### 教學重點：

1. 要讓學生明白零用現金簿及其編製方法
2. 掌握各類費用的分類
3. 掌握定額制度的處理

**零用現金簿**是企業特別預定某個數目的金額，預備給職員申請領回因公事而代支付的小額金錢，例如出差時的車費，為公司購買小量的文具等。

### ★新制精選試題(1)

On 15 June 2016 Anh Tung's petty cash box contained cash of \$65.

During the week commencing 15 June 2016 the following petty cash transactions took place.

June 2016	Voucher number	Transaction
15		Received \$35 from chief cashier
16	601	Paid travel expenses to office manager, \$10
18	602	Paid a creditor, E Bishop, \$27
19	603	Purchased coffee, tea and sugar, \$12.50
20	604	Purchased a train ticket, \$8
21	605	Paid a creditor, N Cole, \$12
21	606	Purchased postage stamps, \$6.50

### 應試技巧

- 同學較常混淆定額制度，老師應教導同學先找出上月餘款，利用定額減上月餘款，才是現金存入的部份。



Petty cash book								
Receipts	Date	Details	Voucher No.	Payments	Postage	Ledger account	Travel	Beverages
£	2018			£	£	£	£	£
65.00	15	Bal.b/d						
35.00	15	Cash						
	16	Travel expenses	601	10.00			10.00	
	18	E Bishop	602	27.00		27.00		
	19	Tea	603	12.50				12.50
	20	Train ticket	604	8.00			8.00	
	21	N Cole	605	12.00		12.00		
	21	Postage stamps	606	6.50	6.50			
				76.00	6.50	39.00	18.00	12.50
	21	Bal.c/d		24.00				
100.00				100.00				
24.00	22	Bal.b/d						
76.00	22	Cash						

#### 應試技巧

- 提醒同學 Voucher N<sup>o</sup>，基本記錄 1, 2, 3...，或題目有標示，必須跟隨 601, 602, 686...

★新制精選試題(2)

- 2 Monica Matthews maintains a petty cash book. The imprest amount is \$200. The balance available on 23 April 2016 was \$146.40

The following petty cash transactions took place in the last week of April 2016.

April 2016	Voucher number	Transaction
25	121	Bought postage stamps \$9.60
25	122	Bought goods for resale \$6.40
26	123	Purchased envelopes \$4.80
27	124	Paid K Miller, a trade payable, \$25.00
28	125	Paid window cleaner \$10.00
29	126	Paid to Stittle for goods for resale \$15.70
29	127	Bought cleaning supplies \$15.00

- (a) Prepare the petty cash book for the week ended 30 April 2016. Balance the petty cash book on 30 April 2016 and bring the balance down on 1 May 2016.

(16)

Receipts	Date	Details	Voucher number	Total	Postage and stationery	Purchases	Cleaning	Ledger accounts
\$	2016			\$	\$	\$	\$	\$
146.4	25 Apr	Bal.b/d						
53.6	25 Apr	Cash						
	25 Apr	Postage stamps	121	9.6	9.6			
	25 Apr	Purchases	122	6.4		6.4		
	26 Apr	Envelopes	123	4.8	4.8			
	27 Apr	K Miller	124	25				25
	28 Apr	Window cleaner	125	10			10	
	29 Apr	Purchases	126	15.7		15.7		
	29 Apr	Cleaning supplies	127	15			15	
				86.5	14.4	22.1	25	25
	30 Apr	Bal.c/d		113.5				
200				200				
113.5	1 May	Bal.b/d						

(b) Complete the cheque to restore the petty cash imprest on 1 May 2016.

(2)

South Bank High Street, Sheffield S1 4LP		10-00-03 Date .....
Pay .....		\$
.....		.....
.....		M Matthews
Cheque Number	Sort Code	Account Number
0001451	10-00-03	12345678

South Bank High Street, Sheffield S1 4LP		10-00-03 Date <u>1 May 2016</u>
Pay <u>Cash</u>		\$ <u>86.50</u>
<u>Eighty six dollars and fifty cents</u>		.....
.....		<u>M Matthews</u>
Cheque Number	Sort Code	Account Number
0001451	10-00-03	12345678

### 應試技巧

- 老師要教導同學支票的填寫，包括日期、金額、英文大寫、名稱等。

★新制精選試題(3)

2 On 1 January 2018, Alinka had petty cash of \$126.20 with petty cash vouchers totalling \$73.80

On 2 January 2018, the main cashier restored the petty cash float.

During January 2018, the following transactions were made.

January 2018	Voucher number	Transaction
7	130	Paid for cleaning materials \$18.65
10	131	Paid Bob, a supplier, \$20
12	132	Paid for postage stamps \$14.10
18	133	Paid for a taxi fare \$15.00
24		Sold postage stamps to an employee \$2.20
27	134	Paid for an employee's travel card \$19.00
31	135	Paid for the window cleaner \$22.00

- (a) Prepare the petty cash book for the month ended 31 January 2018.  
Balance the petty cash book on 31 January 2018 and bring the balance down on 1 February 2018.

Petty Cash Book

Receipts	Date	Details	Voucher No.	Payments	Cleaning	Postage & Stationery	Travel	Payables ledger
\$	2018			\$	\$	\$	\$	\$
126.20	Jan 1	Bal.b/d						
73.80	1	Cash book						
	7	Cleaning materials	130	18.65	18.65			
	10	Bob	131	20.00				20.00
	12	Postage stamps	132	14.10		14.10		
	18	Taxi fare	133	15.00			15.00	
2.20	24	Postage stamps						
	27	Travel card	134	19.00			19.00	
	31	Window cleaner	135	22.00	22.00			
				108.75	40.65	14.10	19.00	20.00
	31	Bal.c/d		93.45				
202.20				202.20				
93.45	Feb 1	Bal.b/d						
106.55	1	Cash book						

應試技巧

- 老師要提醒同學 Sold 或 Cash sale 應記收入

During the period 1 February 2017 to 31 December 2017, total expenditure was:

	\$
Cleaning	516.28
Postage and stationery	295.20

(b) Prepare the following accounts for the year ended 31 January 2018.

Balance the accounts on 31 January 2018 and show the transfers to the income statement.

+		Cleaning		-	
2018		\$	2018		\$
Jan1	Bal.b/d	516.28	Jan31	Income statement	556.93
Jan31	From Petty cash book	40.65			
		556.93			556.93

+		Postage and stationery		-	
2018		\$	2018		\$
Jan1	Bal.b/d	295.20	Jan31	From Petty cash book	2.20
Jan31	From Petty cash book	14.10	Jan31	Income statement	307.10
		309.30			309.30

### 應試技巧

- 費用帳的記錄，老師要讓同學掌握入帳的方向，同學常混淆借貸方

Expenses	
+	-

- 要提醒同學 Sale stationery 應記貸方

## 應計及預付款項的調整

### 教學重點:

1. 讓同學明白預收收入與預收費用的處理
2. 讓同學明白應計收入與應計費用的處理

### ★新制精選試題(1)

- 3 At 1 February 2016, Kelly had prepaid her rent by \$980 (2016 Feb ~ 2017 Jan)

During the year ended 31 January 2017, Kelly paid rent as follows:

2016	\$	
29 February	2 900	(12,1,2)
31 May	3 000	(6,7,8)
31 August	3 000	(9,10,11)
30 November	3 030	(12,1,2)

At 31 January 2017, Kelly had prepaid her rent by \$1 010

- (a) (i) Calculate the amount for rent in the income statement for the year ended 31 January 2017.

(4)

$$\text{Income statement} = 980 + 2900 + 3000 + 3000 + 3030 - 1010$$

$$= 11900$$

### 應試技巧

- 老師可先教導同學先確定財務年度，即年頭年尾
- 將每筆的費用劃分所屬的月份
- 最後計算出應計或預付的費用

★ 新制中，該章節的內容較少出現，所以參考題較少

- (ii) State the accounting concept being applied in (i).

(1)

### Matching

## 固定資產折舊

### 教學重點：

1. 要讓學生明白固定資產及折舊的入帳方法
2. 掌握直線法及餘額遞減法的折舊計算方法
3. 掌握累積折舊的計算
4. 掌握帳面淨值的算算

### ★新制精選試題(1)

- 5 On 1 January 2016 Mr Ryder provided the following information:

Fixtures and fittings – cost	\$32 500
Fixtures and fittings – accumulated depreciation	\$7 900

During the year ended 31 December 2016, Mr Ryder purchased the following fixtures and fittings:

2016	Details	\$
1 April	Shop fittings	3 400
1 August	Shop till	800

Fixtures and fittings are depreciated for every month owned at an annual rate of 30% on a reducing balance (diminishing balance) basis.

- (a) (i) Calculate the total depreciation charge for fixtures and fittings for the year ended 31 December 2016.

$$\text{Fixture : } (32500 - 7900) \times 30\% = 7380$$

$$\text{Fitting : } (3400 \times 30\%) \times 9/12 = 765$$

$$\text{Till : } (800 \times 30\%) \times 5/12 = 100$$

$$\text{Total depreciation : } (7380 + 765 + 100) = 8245$$

### 應試技巧

- 餘額遞減法 = (成本總額 - 累積折舊) × 折舊率
- 老師要提醒同學按月計算折舊
- 要注意新制會計科目名稱改變，如下：

Accumulated depreciation → Total depreciation

(ii) Calculate the carrying value of fixtures and fittings at 31 December 2016.

	Cost	Accumulated depreciation	Carrying value
Fixture and fitting	36700	16145	20555
	(32500+3400+800)	(7900+8245)	

**應試技巧**

- 要注意新制會計科目名稱改變，如下  
Net book value → Carrying value
- Carrying value = 成本總額 - 累積折舊



★新制精選試題(2)

5 On 1 January 2017 Margaret provided the following information.

Non-current asset	Cost \$	Accumulated depreciation \$	Depreciation method
Plant and machinery	47 560	25 770	15% straight line
Motor vehicles	44 100	18 680	25% reducing (diminishing) balance

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

During the year ended 31 December 2017, Margaret purchased the following non-current assets.

- A machine costing \$8 360, on credit from ABC Finance.
- A motor vehicle costing \$15 000, paid by cheque.

應試技巧

- 要讓同學掌握直線法、餘額遞減法的

餘額遞減法 = (成本總額 - 累積折舊) X 折舊率

直線法 = 成本總額 X 折舊率

- 全年折舊，無須理會年度的計算

During the year ended 31 December 2017, Margaret purchased the following non-current assets.

- A machine costing \$8 360, on credit from ABC Finance.
- A motor vehicle costing \$15 000, paid by cheque.

(a) Prepare a journal entry to record the purchase of the machine.  
A narrative is **not** required.

(2)

Journal

Date	英 Account	Debit \$	Credit \$
31 December 2017	Machinery	8360	
	ABC Finance		8360

啟用 Win

**應試技巧**

- 要讓同學掌握購買資產的入帳方向

Assets	
+	-

- ‘on credit’ 為賒帳購買資產，較多同學誤解記錯為‘bank’

Non-current asset	Cost \$	Depreciation charge for the year \$	Accumulated depreciation \$	Carrying value \$
Plant and machinery	55920	$55920 \times 15\% = 8388$	$25770 + 8388 = 34158$	$55920 - 34158 = 21762$
Motor vehicles	59100	10105	$18680 + 10105 = 28785$	$59100 - 28785 = 30315$

**應試技巧**

- 新制中，較常出現類似上面的表格，分別要同學重新計算資產的成本、當年折舊、累積折舊、帳面淨值等部份

★新制精選試題(3)

5 (a) Calculate the **total** depreciation charge for the year ended 31 March 2018.

(4)

Non-current asset	Depreciation method	Cost \$	Accumulated depreciation \$	Depreciation charge for the year ended 31 March 2018 \$
Plant and machinery	15% straight line	86 500	26 500	$86500 \times 15\% = 12975$
Motor vehicles	20% reducing (diminishing) balance	43 200	26 100	$(43200 - 26100) \times 20\% = 3420$
			Total	16395

應試技巧

- 分別利用直線法、餘額遞減法計算出當年的折舊，計算出折舊總額

On 31 March 2018 Usha's draft profit for the year was \$92 170

(b) Calculate the **adjusted profit** for the year ended 31 March 2018.

	\$	\$
Draft profit for the year		92 170
Depreciation charge	16395 Calculated in (a)	(16395)
Irrecoverable debt	463	(463)
Prepaid insurance	174	174
Rental income owed	1 100	1100
Interest payable accrued	28	(28)
Adjusted profit		76558

應試技巧

- 利潤的調整，要提醒同學固定資產的折舊為費用，會使利潤下降

## 壞帳及呆壞帳準備

### 教學重點：

1. 要讓學生掌握壞帳及呆壞帳準備的入帳
2. 學會計算每年的呆壞帳準備
3. 掌握壞帳回復的處理
4. 掌握壞帳及呆壞帳準備對損益表及資產負債表的影響

**壞帳**是指已經得到核實，確認無法收回的貸款，導致無法收回貸款的原因可能是借款人宣告破產或死亡，以無法償還其貸款。

**呆壞帳準備**是企業對應收帳款預先提列，對發生無法收回貸款的應收帳款即用來直接抵銷。

### ★新制精選試題(1)

- 4 (a) (i) State **one** accounting concept being applied when writing off an irrecoverable debt.

### Prudence / Accruals

#### 應試技巧

- 壞帳的記錄應屬審慎的原則，真實地反映公司的財務狀況

- (ii) Identify the book of original entry used to record the write-off of an irrecoverable debt.

- A Cash book
- B Journal
- C Sales day book
- D Sales returns day book

#### 應試技巧

- 壞帳的出現應以 Journal 記錄

On 31 March 2018 an outstanding debt of \$1 400 is to be written off.

(iii) Prepare the irrecoverable debts account.

(3)

Irrecoverable Debts Account				
+				-
2018	\$		2018	\$
Mar31	Trade receivable	1400	Mar31	P & L
		<u>1400</u>		<u>1400</u>

#### 應試技巧

- 要讓同學掌握壞帳的入帳方向

Bad debts	
+	-

- 要讓同學明白壞帳的複式入帳，應借記壞帳，貸記債務人
- 要注意新制會計科目名稱改變，如下：  
Bad debts → Irrecoverable debts

On 1 April 2017, trade receivables owed \$97 700. On 31 March 2018, trade receivables owed \$88 760 before the writing off of the irrecoverable debt in (a).

(ii) Calculate for the year ended 31 March 2018 the opening and closing balance of the allowance for doubtful debts account.

Opening balance

$$97700 \times 5\% = 4885$$

Closing balance

$$(88760 - 1400) \times 5\% = 4368$$

- (iii) Prepare the allowance for doubtful debts account for the year ended 31 March 2018. Balance the account on this date and bring the balance down on 1 April 2018.

Allowance for Doubtful Debts Account			
—			+
2018	\$	2018	\$
Mar31 P & L	517	Mar31 Bal.b/d	4885
Mar31 Bal.c/d	4368		
	<u>4885</u>		<u>4885</u>
		Apr1 Bal.b/d	4368

#### 應試技巧

- 要讓同學掌握呆壞帳準備的入帳方向

Doubtful debts	
—	+

- 同學要懂得比較今年與去年的呆壞帳準備之間的差額：  
今年 > 去年，應記貸方，為費用  
今年 < 去年，應記借方，為收入

★新制精選試題(2)

Antria provided the following information for the year ended 30 June 2018.

	1 July 2017 \$	30 June 2018 \$
Bank interest received		415
Light and heat paid		11 210
Wages paid		14 456
Other payables – wages	220	240
Other receivables:		
bank interest	35	27
light and heat	390	615
Trade receivables	25 000	23 000

Antria maintains an allowance for doubtful debts of 5% of trade receivables.

(b) Calculate the allowance for doubtful debts at:

(i) 1 July 2017

$$25000 \times 5\% = 1250$$

(ii) 30 June 2018.

$$23000 \times 5\% = 1150$$

**應試技巧**

■ 要讓同學掌握呆壞帳準備的計算

$$\text{呆壞帳準備} = \text{債務人} \times \text{呆壞帳準備率}$$

- (d) Prepare an extract of the statement of financial position at 30 June 2018 showing the trade and other receivables and other payables only.

**Antria**  
**Statement of financial position at 30 June 2018**

<u>Current assets</u>		
Trade receivables	23000	
Less : Provision for doubtful	1150	21850
Other receivable (27+615)		642
<u>Current liabilities</u>		
Other payables		240

**應試技巧**

- 要讓同學掌握呆壞帳準備在資產負債表中的記錄，應以當年的呆壞帳準備記錄在債務人下方相減。

★新制精選試題(3)

- 4 Ewa Ebanks, a sole trader, maintains an allowance for doubtful debts at 2% of trade receivables.

On 1 January 2016 the trade receivables balance was \$66 800

Included in this balance was James, a credit customer, who owed \$2 200. During the year James paid \$600 by cheque, which was later dishonoured. On 31 December 2016 Ewa wrote off the balance on James's account as an irrecoverable debt.

- (b) Prepare James's account at 31 December 2016.

(3)

		+	James Account	-	
2016		\$	2016		\$
Jan 1	Bal.b/d	2200	Dec31	Bank	600
Dec31	Bank	600	Dec31	Irrecoverable debts	2200
		2800			2800



**應試技巧**

- 要讓同學掌握發生壞帳之複式記帳，應借記壞帳，貸記債務人

Bad debts		Debtors	
+	-	+	-

- 要提醒同學債務人應先借記 Bal. b/d，同學經常忘記。

(ii) **Irrecoverable Debts Account**

+			(2)		
2016		\$	2016		\$
Dec31	James	2200	Dec31	Income statement	2200

(iii) **Allowance For Doubtful Debts Account**

-			+		
2016		\$	2016		\$
Dec31	Income statement	268	Jan1	Bal.b/d	1336
Dec31	Bal.c/d	1068			
		1336			1336
			Jan1	Bal.b/d	1068

**應試技巧**

- 要讓同學掌握壞帳、呆壞帳準備的入帳方向

Bad debts		Doubtful debts	
+	-	-	+

- 同學要懂得比較今年與去年的呆壞帳準備之間的差額：

今年 > 去年，應記貸方，為費用

今年 < 去年，應記借方，為收入

## 資本性支出及收入性支出

### 教學重點：

1. 要讓學生明白如何分辨資本性支出及收入性支出

劃分資本性支出與收入性支出原則是會計的核算應嚴格區分開資本性支出與收入性支出的介界，以便能正確地計算各期的損益。

### ★新制精選試題(1)

On 1 October 2014 Mrs Kalit purchased a new vehicle to help her with deliveries to customers. She is unsure how to treat expenditure related to this in her books.

- (b) Complete the table to indicate with a tick (✓) if the item is capital expenditure or revenue expenditure.

(6)

Item of expenditure	Capital	Revenue
Cost of delivery vehicle	✓	
Insurance of delivery vehicle		✓
Signwriting businesses name on delivery vehicle	✓	
Fuel for delivery vehicle		✓
Materials for delivery to customers		✓
Maintenance contract on delivery vehicle		✓

啟用 Wind  
2012 RELEASE 1.1

### 應試技巧

- 要讓同學掌握資本性支出與收入性支出的分別
  - 由固定資產所衍生的費用，屬資本性支出
  - 由營運費生所衍生的費用，屬收入性支出

★新制精選試題(2)

Business policy is to treat the purchase of all single non-current assets over \$250 as capital expenditure.

(b) Complete the following table to indicate with a tick (✓) which items are capital expenditure and which are revenue expenditure.

(4)

Purchases	Capital expenditure	Revenue expenditure
10 computers purchased on credit from Slow Finance at \$750 each.	✓	
5 printers at \$80 each paid by cheque.		✓
Software at \$175 paid by cash.		✓
Computer monitor purchased on credit from CP World at \$280	✓	

應試技巧

- 要提醒同學要按題目要求條件，按金額區分本性支出與收入性支出

★新制精選試題(3)

5 (a) Complete the following table to indicate with a tick (✓) whether the items are capital expenditure or revenue expenditure.

(5)

Items of expenditure	Capital expenditure	Revenue expenditure
Fuel		✓
Installation of air conditioning	✓	
Insurance		✓
Replacement tyres		✓
Vehicle cost	✓	

★新制精選試題(4)

- |     |   |         |
|-----|---|---------|
| (b) | (1) Repayment of a long-term loan       | Neither |
|     | (2) Insurance premium                   | Revenue |
|     | (3) Materials for use in the business   | Revenue |
|     | (4) Wages for repairs to Harum's home   | Neither |
|     | (5) Second-hand office furniture        | Capital |
|     | (6) Decorating offices                  | Revenue |
|     | (7) New office furniture                | Capital |
|     |   |         |
| (c) | (i) Decorating the business' office     | Revenue |
|     | (ii) New computer for use in the office | Capital |
|     | (iii) Private medical bill              | Neither |
|     | (iv) Office celebration dinner          | Revenue |
|     | (v) Reimbursing the petty cash imprest  | Neither |
|     | (vi) Extending to the business office   | Capital |

**應試技巧**

- **Neither** 是該支出不屬資本性支出、也不屬收入性支出，一般是應記入產負債表的項目，例如 Drawings、loan 等。

## 錯誤更正

### 教學重點：

1. 要讓學生懂得分別錯誤的種類
  - 帳名調亂錯誤
  - 原則性錯誤
  - 原始分錄錯誤
  - 遺漏錯誤
  - 抵銷性錯誤
  - 顛倒入帳錯誤
2. 掌握更正分錄帳目的入帳方法
3. 懂得更正錯誤入帳對損益盈利的影響

在 LCCI Level 1 新制中錯誤入帳的更正，全都是不會引致試算表不平衡的錯誤。這些錯誤不影響試算表的借方和貸方總額相同的平衡關係，假設某個交易的帳戶在借方和貸方兩邊同時沒有記帳、或同時記錯等，所以試算表依然是平衡的。

### ★新制精選試題(1)

(b) (i) Complete the table below stating the type of error that has been made.

(3)

Transaction	Type of error
A payment by cheque of \$198 to Trego, a trade payable, had been entered in the account of Trago.	Commission
Credit purchases of \$67 from C Bell, a trade payable, had not been entered in the accounts.	Omission
A cheque payment of \$500 for wages had been entered as \$5000.	Original entry

### 應試技巧

■ 老師要教導同學區辨六大錯誤的類別，該部份較常出現於考題中：

- 帳名調亂錯誤 → 入錯人名
- 原則性錯誤 → 入錯不同類帳目
- 原始分錄錯誤 → 入錯金額
- 遺漏錯誤 → 無入帳
- 抵銷性錯誤 → 借貸方同時入錯
- 顛倒入帳錯誤 → 借貸方入錯方向

(ii) Prepare journal entries to correct the errors. **Narratives are required.**

Date	Account	Debit \$	Credit \$
	Trego	198	
	Trago		198
	Being correction of error of Commission		
	Purchases	67	
	C Bell		67
	Being correction of error of Omission		
	Bank	4500	
	Wages		4500
	Being correction of error of Original entry		

#### 應試技巧

- 要提醒同學要注意題目要求，錯誤更正時有敘述的要求

★新制精選試題(2)

4 (a) Complete the table to identify the type of error and the account to be debited and credited in order to correct each error.

(9)

Error	Type of error	Account to be debited	Account to be credited
A cheque, \$878, paid to Pontus, had not been entered in the accounts.	Omission	Pontus	Bank
A cheque, \$350, paid for rent had been credited to the rent account and debited to the bank account.	reversal	Rent	Bank
A direct debit, for \$495, in respect of insurance had been entered in the account of electricity.	Commission	Insurance	Electricity

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應試技巧

■ 老師要教導同學區辨六大錯誤的類別，該部份較常出現於考題中：

- 帳名調亂錯誤 → 入錯人名或同類帳目
- 原則性錯誤 → 入錯不同類帳目
- 原始分錄錯誤 → 入錯金額
- 遺漏錯誤 → 無入帳
- 抵銷性錯誤 → 借貸方同時入錯
- 顛倒入帳錯誤 → 借貸方入錯方向

★新制精選試題(3)

5 On 30 April 2017 Martha identified the following errors:

- Goods purchased from Ron Prince for \$125 had been posted to the account of Ron Price.
- A cash payment for stationery costing \$12 had not been accounted for.
- An invoice for travel expenses of \$254 had been recorded as \$245 and this amount was paid by cheque.

(a) Prepare journal entries to correct these errors. Narratives are required.

Date	Account	Debit \$	Credit \$
	Ron Price	125	
	Ron Prince		125
	Being correction of error of Commission		
	Stationery	12	
	Cash		12
	Being correction of error of Omission		
	Travel expenses	9	
	Bank		9
	Being correction of error of Original entry		

應試技巧

■ 老師要教導同學區辨六大錯誤的類別，該部份較常出現於考題中：

- 帳名調亂錯誤 → 入錯人名或同類帳目
- 原則性錯誤 → 入錯不同類帳目
- 原始分錄錯誤 → 入錯金額
- 遺漏錯誤 → 無入帳
- 抵銷性錯誤 → 借貸方同時入錯
- 顛倒入帳錯誤 → 借貸方入錯方向



★新制精選試題(4)

4 Mrs Janali has discovered the following errors at the end of the financial year dated 31 July 2016.

(a) (i) Complete the following table to indicate what type of error has been made.

(3)

Date 2016	Error	Type of error
1 January	A new motor vehicle costing \$16 000 had been debited to the motor expenses account.	Principle
1 February	Insurance of \$360 for the new motor vehicle was recorded in the purchases account.	Commission
1 July	Computer equipment costing \$1 880, purchased on credit from Williamson, had not been recorded in the accounting records.	Omission

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2018 FEB 14 PM 11:11

(ii) Prepare journal entries to correct the three errors. Narratives are not required.

(6)

Journal			
Date	Detail	Debit \$	Credit \$
Jan 1	Motor vehicle	16000	
	Motor expenses		16000
Feb 1	Insurance	360	
	Purchases		360
Jul 1	Computer equipment	1880	
	Williamson		1880

應試技巧

■ 老師要教導同學區辨六大錯誤的類別，該部份較常出現於考題中：

- 帳名調亂錯誤 → 入錯人名或同類帳目
- 原則性錯誤 → 入錯不同類帳目
- 原始分錄錯誤 → 入錯金額
- 遺漏錯誤 → 無入帳
- 抵銷性錯誤 → 借貸方同時入錯
- 顛倒入帳錯誤 → 借貸方入錯方向

## 銷售損益表及資產負債表

### 教學重點:

1. 要讓學生明白編制銷售損表與資產負債表的用途及目的
2. 懂得計算銷貨成本、毛利和純利
3. 掌握從試算表的會計科目中編製銷售損益與資產負債表
4. 掌握銷售損益表的編製格式及計算
5. 掌握資產負債表的編製格式及計算

### ★新制精選試題(1)

Charlotte provided the following balances at 31 December 2016.

	\$		\$		
<b>P</b>	Accountancy fees	400	Heat and light	2 800	<b>P</b>
<b>B</b>	Bank loan (October 2017)	5 000	Insurance	1 005	<b>P</b>
<b>B</b>	Buildings – accumulated depreciation	5 000	Inventory – 1 January 2016	12 500	<b>T</b>
<b>B</b>	Buildings – cost	50 000	Loan interest	250	<b>P</b>
<b>B</b>	Cash at bank	4 670	Purchases	43 472	<b>T</b>
<b>P</b>	Communication expenses	2 200	Revenue	91 940	<b>T</b>
<b>B</b>	Drawings	26 327	Salaries and wages	16 400	<b>P</b>
<b>B</b>	Equity – 1 January 2016	70 000	Trade payables	8 089	<b>B</b>
<b>B</b>	Fixtures and fittings – accumulated depreciation	2 000	Trade receivables	12 005	<b>B</b>
<b>B</b>	Fixtures and fittings – cost	10 000			

#### Additional information

- T, B** • Inventory at 31 December 2016 was valued at \$10 972
- Depreciation is to be charged on non-current assets at the following rates:
  - T, P** • buildings 10% per annum using the straight line method     $(50000 \times 10\%) = 5000$
  - fixtures and fittings 25% per annum using the reducing (diminishing) balance method.     $(10000 - 2000) \times 25\% = 2000$

**應試技巧**

- 老師可先教導同學對試算表中的會計科目進行分類，能更清楚地區分同的表：  
 Trading account → ‘**T**’  
 Profit & Loss account → ‘**P**’  
 Balance Sheet → ‘**B**’
- 附加的部份，提點同學資產折舊的計算

(b) Prepare an income statement for the year ended 31 December 2016.

Charlotte				
Income statement for the year ended 31 December 2016				
			\$	\$
Revenue				91,940
Less : Cost of goods sold				
Opening stock			12,500	
Add : Purchases			43,472	
Less : Closing stock			10,972	45,000
Gross Profit				46,940

**應試技巧**

- 老師要讓同學掌握 Trading account(T)內容之組成：  
 $\text{Cost of goods sold} = \text{Opening stock} + \text{Purchases} - \text{Closing stock}$   
 $\text{Gross Profit} = \text{Revenue} - \text{Cost of goods sold}$
- 要注意新制會計科目名稱改變，如下：  
 Sales → Revenue  
 Stock → Inventory  
 Trading and Profit & Loss a/c → Income statement

Gross Profit			46,940
Less : <u>Expenses</u>			
Accountancy fee		400	
Communication expenses		2,200	
Heat and light		2,800	
Insurance		1,005	
Loan interest		250	
Salaries and wages		16,400	
Provision for depreciation			
- Building		5,000	
- Fixtures and fittings		2,000	30,055
<b>Net Profit</b>			<b>16,885</b>

啟用 Wind

### 應試技巧

- 老師要讓同學掌握 Profit & Loss account(P)內容之組成：

$$\text{Net profit} = \text{Gross Profit} + \text{Income} - \text{Expenses}$$

- 要注意新制會計科目名稱改變，如下：

Net profit → Profit for the year

Net Loss → Loss for the year

(c) Prepare a statement of financial position at 31 December 2016.

Charlotte			
Statement of financial position at 31 December 2016			
	Cost	Total depreciation	Carrying value
	£	£	£
<u>Non-current assets</u>			
Buildings	50,000	10,000	40,000
Fixture and fittings	10,000	4,000	6,000
	60,000	14,000	46,000
<u>Current Assets</u>			
Inventory		10,972	
Trade receivable		12,005	
Cash at bank		4,670	27,647
<b>Total Assets</b>			<b>73,647</b>

<u>Equity and Liabilities</u>			
Equity		70,000	
Add : Profit for the year		16,885	
Less : Drawings		26,327	60,558
<u>Current liabilities</u>			
Trade payable		8,089	
Bank loan		5,000	13,089
<b>Total Equity and Liabilities</b>			<b>73,647</b>

### 應試技巧

- 老師要讓同學掌握 Balance sheet(B)內容之組成:

舊制 →  $A - L = C$

新制 →  $A = C + L$

- 要注意新制會計科目名稱改變，如下:

Fixed assets → Non-current assets

Debtors → Trade receivable

Accumulated depreciation → Total depreciation

Net book value → Carrying value

Capital → Equity

Creditors → Trade payable

Balance sheet → Statement of financial position

★新制精選試題(2)

Kelly provided the following information after the preparation of her income statement for the year ended 31 January 2017.

	\$
Bank loan repayable December 2017	116 000
Bank overdraft	3 842
Closing inventory	31 720
Drawings	<b>To be calculated</b>
Equity at 1 February 2016	53 200
Fixtures and fittings – cost	58 965
Fixtures and fittings – accumulated depreciation	18 645
Other receivables	1 010
Petty cash	250
Premises – cost	100 000
Profit for the year	25 376
Trade payables control	22 632
Trade receivables control	8 000

(b) Prepare Kelly's statement of financial position at 31 January 2017.

**應試技巧**

- 老師要提醒同學 Bank overdraft 應記入 Current Liabilities，同學經常混淆
- 老師要教導同學推算 **To be calculated** 的部份，可讓同學按資產負債表之格式編製報表，再計算 Assets 與 Capital + Liabilities 之相差數

**Kelly**  
**Statement of financial position at 31 January 2017\***

	\$	\$
<b>Assets</b>		
<b>Non-current Assets*</b>		
Premises		100 000
Fixtures and fittings		<u>40 320(2)</u>
		140 320
<b>Current Assets*</b>		
Inventory	31 720(1)	
Trade receivables	8 000(1)	
Other receivables	1 010(1)	
Petty cash	<u>250(1)</u>	
		<u>40 980</u>
Total Assets		<u>181 300</u>
<b>Equity and Liabilities*</b>		
<b>Equity</b>		
Equity 1 February 2016	53 200(1)	
Profit for the year	<u>25 376(1)</u>	
	78 576	
Drawings	<u>39 750(2CF 1OF)</u>	38 826
Total equity		
<b>Current Liabilities*</b>		
Trade payables	22 632(1)	
Bank loan	116 000(1)	
Bank overdraft	<u>3 842(1)</u>	
Total current liabilities		<u>142 474</u>
<b>Total Equity and Liabilities</b>		<u>181 300(1OF)</u>

★新制精選試題(3)

The following balances remained in the books of Tey after the preparation of the income statement for the year ended 31 March 2018.

	\$
Bank loan (2018)	12 000
Bank loan (2030)	127 500
Bank	2 495 Cr
Drawings	18 370
Equity – 1 April 2017	11 390
Inventory	39 950
Land and buildings Cost	144 500
Accumulated depreciation	14 500
Motor vehicles Cost	36 290
Accumulated depreciation	21 490
Profit for the year	<b>To be calculated</b>
Trade payables ledger control	12 260
Trade receivables ledger control	14 370

**Additional information**

- During the year ended 31 March 2018, Tey introduced additional equity of \$27 220

**應試技巧**

- 在新制中，常出現 Bank loan 的區辨，應按其償還期作記錄  
還款期少於一年，應記 Current liabilities  
還款期超過一年，應記 Non-current liabilities



(b) Prepare the statement of financial position at 31 March 2018.

Tey			
Statement of financial position at 31 March 2018			
	Cost	Total depreciation	Carrying value
	\$	\$	\$
<u>Non-current assets</u>			
Land and buildings	144,500	14,500	130,000
Motor vehicle	36,290	21,490	14,800
	180,790	35,990	144,800
<u>Current Assets</u>			
Inventory		39,950	
Trade receivable		14,370	54,320
<b>Total Assets</b>			199,120

<u>Equity and Liabilities</u>			
Equity (11390+27220)		38,610	
Add : Profit for the year		24,625	
Less : Drawings		18,370	44,865
<u>Non Current Liabilities</u>			
Bank loan (2030)			127,500
<u>Current liabilities</u>			
Trade payable		12,260	
Bank overdraft		2,495	
Bank loan(2018)		12,000	26,755
<b>Total Equity and Liabilities</b>			199,120

**應試技巧**

- 老師要提醒同學 Bank(cr.) 為 Overdraft 應記入 Current Liabilities
- 要提醒同學附加部份 Equity 之增加額

★新制精選試題(4)

i On 31 May 2018, Mirai extracted the following balances.

		\$	
P	Carriage outwards	940	
P	Depreciation charge	1 890	
P	General expenses	24 200	
P	Interest paid	690	+20
T	Inventory 1 June 2017	33 600	
T	Purchases	92 300	
P	Rent paid	13 000	-1000
T	Returns inwards	1 730	
T	Returns outwards	870	
T	Revenue	293 710	
B	Trade receivables ledger control	34 080	-750
P	Wages	10 880	

**Additional information**

At 31 May 2018:

- T, B • inventory \$24 250
- interest owed \$20
- rent paid in advance \$1 000
- P • irrecoverable debt \$750

**應試技巧**

- 老師要提醒費用之調整：  
owed 要加應付之金額  
in advance 要減預付之金額
- 壞帳之出現，應記費用的部份，同時要提醒同學調整債務人之金額

Mirai				
Income statement for the year ended 31 May 2018				
		\$	\$	\$
Revenue				293,710
Less: Returns inwards				1,730
				291,980
Less: Cost of goods sold				
Opening inventory			33,600	
Add: Purchases		92,300		
	Less: Returns outwards	870	91,430	
	Less: Closing stock		24,250	100,780
Gross Profit				191,200

#### 應試技巧

- 老師要讓同學掌握 Trading account(T)內容之組成:  
 $\text{Cost of goods sold} = \text{Opening stock} + \text{Purchases} - \text{Closing stock}$   
 $\text{Gross Profit} = \text{Revenue} - \text{Cost of goods sold}$
- 要提醒同學 Returns inwards 為 Revenue 之相減項目
- 要提醒同學 Returns outwards 為 purchases 之相減項目

Gross Profit				191,200
Less: Expenses				
Carriage outwards			940	
Depreciation charge			1,890	
General expenses			24,200	
Interest paid (690+20)			710	
Rent paid (13000-1000)			12,000	
Irrecoverable debts			750	
Wages			10,880	51,370
Net Profit				139,830

#### 應試技巧

- 老師要讓同學掌握 Profit & Loss account(P)內容之組成:  
 $\text{Net profit} = \text{Gross Profit} + \text{Income} - \text{Expenses}$
- 老師要提醒費用之調整，owed 要加應付之金額，in advance 要減預付之金額
- 壞帳之出現，應記費用的部份，同時要提醒同學調整債務人之金額

Mirai			
Statement of financial position at 31 May 2018			
			\$
<u>Current assets</u>			
Inventory			24,250
Trade receivable (34080-750)			33,330
Other receivables			10,000
			67,580

### 應試技巧

- 老師要提醒壞帳之出現，應調整債務人之金額
- 讓同學注意 in advance、owned 等費用在資產負債表之記錄
- 要注意新制會計科目名稱改變，如下：  
In advance expenses → Other receivables  
Owned expenses → Other payables

## 統制帳

### 教學重點:

1. 要讓學生明白應收帳款統制帳與應付帳款制帳的功用
2. 掌握應收帳款統制帳與應付帳款制帳的入帳方法及結帳

統制帳設立的目的是當公司的試算表不平衡時，為簡化核對工作，為每個分類帳戶設置統制帳戶，以方便公司用來檢查出不平衡的統制帳戶所對應的分類帳，更容易找出錯誤的地方，而不用翻查所有帳戶。

### ★新制精選試題(1)

5 Ravi Shakhar provided the following information for the year ended 30 June 2017.

	\$	
+	Amounts owed by trade receivables at 1 July 2016	16 350
+	Credit sales	145 500
	Cash sales	8 750
-	Receipts from credit customers	128 400
-	Returns from credit customers	6 350
-	Discounts for early payment	3 800
+	Customer cheque dishonoured	2 500
-	Irrecoverable debt	7 650

### 應試技巧

- 老師要同學掌握統制帳的正確入帳方向:

Trade receivable ledger control		Trade payable ledger control	
+	-	+	-

- 教導同學按「欠」的角度思考，判斷每個科目令其增加或減少的記錄
- 提醒同學現金交易之購貨或賣貨不存在欠，故不應記帳，同學經常忘記
- Dishonoured cheque 之出現，以抵銷性的記帳，應記「+」

- (a) Prepare the trade receivables ledger control account for the year ended 30 June 2017. Balance the account on that date and bring the balance down to 1 July 2017.

(8)

+

Trade Receivables Ledger Control Account

-

2017			2017		
		\$			\$
Jul 1	Bal.b/d	16350	Jul 31	Bank	128400
Jul 31	Sales	145500	Jul 31	Returns inwards	6350
Jul 31	Dishonoured cheque	2500	Jul 31	Discount allowed	3800
			Jul 31	Irrecoverable debts	7650
			Jul 31	Bal.c/d	18150
		<u>164350</u>			<u>164350</u>
Aug 1	Bal.b/d	18150			

啟用 Win

應試技巧

- 老師要同學掌握債務人統制帳的正確入帳方向：

Trade receivable ledger control	
+	-

- 當「欠」增加應記「+」，「欠」減少應記「-」
- 提醒同學現金交易之購貨或賣貨不存在欠，故不應記帳，同學經常忘記
- Dishonoured cheque 之出現，以抵銷性的記帳，應記「+」

★新制精選試題(2)

- 4 On 31 May 2017 Michael prepared the following **incorrect** trade payables ledger control account.

Trade Payables Ledger Control Account					
—			+		
Date	Details	\$	Date	Details	\$
1 May	+ Balance b/f	3 200	31 May	— Cash book	23 600
31 May	— Purchases returns book	500		— Discount received	400
	+ Purchases day book	22 190		Balance c/d	1 053
	— Interest charged	163			
		<u>25 053</u>			<u>25 053</u>
			1 June	Balance b/d	1 053

- (a) Prepare the corrected trade payables ledger control account on 31 May 2017. Balance the account on this date and bring the balance down to 1 June 2017.

(6)

Trade Payables Ledger Control Account

Date	Details	\$	Date	Details	\$
May31	Purchases returns	500	May1	Bal.b/d	3200
May31	Cash book	23600	May31	Purchases	22190
May31	Discount received	400	May31	Interest charged	163
May31	Bal.c/d	1053			
		<u>25553</u>			<u>25553</u>
			Jun1	Bal.b/d	1053

**應試技巧**

- 老師要同學掌握債權人統制帳的正確入帳方向：

Trade payable ledger control	
+	—

- 在新制中，常出現錯誤入錯方向的統制帳，同學應掌握更正的方法，當「欠」增加應記「+」，「欠」減少應記「-」

★新制精選試題(3)

2 Seun provided the following information for the year ended 31 May 2018.

		\$
<b>Balances at 1 June 2017</b>		
P +	Trade payables ledger control account	7 364
R +	Trade receivables ledger control account	11 212
<b>For the year ended 31 May 2018</b>		
	Cash purchases	875
	Cash sales	2 390
R +	Credit customer cheque dishonoured	120
P +	Credit purchases	36 453
R +	Credit sales	97 970
R -	Discount allowed	438
P -	Discount received	780
R -	Irrecoverable debt	555
P -	Payments to credit suppliers	33 320
R -	Receipts from credit customers	98 144
R -	Returns from credit customers	110
P -	Returns to credit suppliers	387
P - R -	Transfer from receivables ledger to payables ledger	500

**應試技巧**

- 老師要同學掌握債務人、債權人統制帳的正確入帳方向：

Trade receivable ledger control		Trade payable ledger control	
+	-	+	-



+		Trade receivables ledger control		-	
2018		\$	2018		\$
May1	Bal.b/d	11,212	May31	Discount allowed	438
31	Dischonoured cheque	120	31	Irrecoverable debt	555
31	Sales	97,970	31	Bank	98,144
			31	Returns inwards	110
			31	Contra	500
			30	Bal.c/d	9,555
		109,302			109,302
Jun1	Bal.b/d	9,555			

-		Trade payable ledger control		+	
2018		\$	2018		\$
May31	Discount received	780	May1	Bal.b/d	7,364
31	Bank	33,320	31	Purchases	36,453
31	Returns outwards	387			
31	Contra	500			
31	Bal.c/d	8,830			
		43,817			43,817
			Jun1	Bal.b/d	8,830

#### 應試技巧

- 老師要提醒同學 **Contra** 的出現原因，債務人與債權人應同時記「-」作抵銷

## 肆、LCCI(新制)初級考試常見英文簡答題

### 1. 會計概念 (Accounting concepts)

Define the following concepts:

#### (1) Business entity

Transactions associated with the business must be separately recorded from those of the owner.

#### (2) Consistency

Once a method is adopted it must be followed in future accounting periods.

#### (3) Going concern

The assumption that the business will continue trading for the foreseeable future.

### 2. 工資計資 (Salary)

(1) Explain, using examples, **one** difference between statutory deductions and voluntary deductions.

- A statutory deduction is compulsory. E.g. tax and national insurance
- A voluntary deduction is optional. E.g. works social club and trade union membership

### 3. 試算表 (Trial balance)

(1) State **one** purpose of a trial balance.

- It is a check on the arithmetical accuracy of the double entry.
- It helps in the preparation of the financial statements

(2) Explain why, despite these errors, trial balance still balanced.

The trial balance may still balance as the debit side could equal the credit side since the errors may cancel each other out.

### 4. 日記簿 (Day books)

(1) State **two** reasons why a business may offer a trade discount.

- To encourage bulk buying
- To reward loyalty
- To incentivize customers in same trade

- (2) Explain **one** way that a business can check the accuracy of the accounts in the receivables ledger.

The total of the balances on the ledger accounts should agree to the balance on the trade receivables ledger control account to confirm accuracy.

- (3) State two advantages to a business of offering an early payment discount.

- Encourages prompt payment
- Reduces risk of irrecoverable debts
- Improves cash flow

- (4) Describe the meaning of the term **E&OE** on the statement

Errors and omissions excepted (excluded)

- Exclusion of legal liability for errors
- Right to correct document for errors and omissions made

## 5. 現金簿 (Cash book)

- (1) Explain why, when the cashbook has a debit balance, this is shown as a credit balance on the bank statement.

The cashbook shows a debit balance as the business has money in their account whereas the bank statement shows the alternative view, as the business is a creditor it is a credit balance.

## 6. 銀行往來調節表 (Bank reconciliation)

- (1) Explain **two** reasons why a business may prepare a bank reconciliation statement.

1. A business may prepare a bank reconciliation statement in order to identify if any fraudulent activities have taken place. This is achieved as the bank statement is prepared by an external party.
2. A business may prepare a bank reconciliation in order to identify errors which have been made in writing up the cash book. This will ensure that the business reports a correct bank figure in their statement of financial position.

- (2) State **one** difference between a standing order and a direct debit.

Standing order is a fixed amount whereas a direct debit can be variable.

- (3) State **one** reason why, after the completion of a bank reconciliation statement, the cash book balance may be different from the bank statement balance.

There may be errors in the cash book or bank statement.

- (4) Explain **two** reasons why a business should carry out a bank reconciliation.
1. A business should prepare a bank reconciliation in order to identify items which may not have been entered in their cash book. This will ensure that the business reports a correct bank figure in their statement of financial position.
  2. A business should prepare a bank reconciliation statement in order to identify if any fraudulent activities have taken place. This is achieved as the bank statement is prepared by an external party.

- (5) Explain the circumstances in which a bank would return a cheque unpaid.  
A bank would return a cheque to the drawer as they have refused to make payment.  
This may be due to :
- Insufficient funds in the account
  - an error on the cheque.

## 7. 零用現金簿 (Petty Cash book)

- (1) Explain **two** advantages to a business of introducing a petty cash book.
1. Enables minor items of expenditure to be recorded separately from the main cash book which reduces the number of entries in the cash book
  2. Enables a business to train new members of staff on bookkeeping which reduces the risk of incorrect entries or fraudulent activities taking place.
- (2) Explain the operation of the imprest system of petty cash
- With the imprest system the chief cashier provides a sum of money to the petty cashier to meet the petty cash needs for the flowing period.
- At the end of the period the petty cash book is balanced and any monies spent are reimbursed by the chief cashier up to the value of the original float.
- (3) Explain how can check that the balance of petty cash is correct.  
The cash in the tin should be totaled and added to the total of the vouchers. This should equal the imprest amount.
- (4) Explain **two** actions that could implement to maintain the security of the petty cash.
- Keep petty cash box secure
  - Ensure vouchers are authorized by appropriate budget holder
  - Restrict access
  - Ensure staff dealing with petty cash are properly trained.

## 8. 應計及預付款項的調整 (Accruals & Prepaid)

(1) State the section of the statement of financial position where electricity owing will be shown.

Current liabilities

(2) State the accounting concept is applying by making an adjustment for electricity owing

Accruals / Matching

## 9. 固定資產折舊 (Fixed assets of depreciation)

(1) State **three** reasons why a business depreciates its non-current assets.

- Wear and tear/usage
- Obsolescence
- Passage of time
- Depletion

(2) Explain two reasons why a business provides for the depreciation of its non-current assets.

- So that the cost of using assets are matched against the income they generate
- To prevent the over statement of non-current assets in the statement of financial position
- If the business wants to sell a non-current asset it must provide the depreciation so it can see the carrying value , not the original cost

(3) Explain **one** reason why the reducing balance (diminishing balance) method of depreciation is the most suitable for motor vehicles

- Motor vehicles lose more value in early years
- Reducing balance method charges more depreciation to the statement of profit or loss in earlier years.

(4) Explain two differences between the reducing (diminishing) balance method and the straight line method of calculating depreciation.

- The straight line method uses the cost of the non-current asset whereas the reducing balance method uses the carrying value to calculate the annual depreciation.
- The straight line method depreciates the asset by the same amount each year whereas with the reducing balance method , the depreciation charge is greater in the first year and diminishes in subsequent years.

## 10. 壞帳及呆壞帳準備 (Bad debts and provision for doubtful debts)

(1) Explain how the business's profitability was affected by the writing off of the irrecoverable debts

Profitability will be reduced/worsen as the irrecoverable debt is an expense.

(2) Explain how the business's liquidity was affected by the writing off of the irrecoverable debt

Liquidity will be decreased/worsen as the trade receivables will reduce.

(3) State **two** reasons why an allowance for doubtful debts account is maintained.

1. To account for the possibility that trade receivables will not pay
2. To comply with the matching concept

(4) State which **accounting concept** is being applied when maintaining an allowance for doubtful debts.

Prudence

## 11. 資本性及收入性支出 (Capital expenditure and Revenue expenditure)

(1) Explain two differences between capital expenditure and revenue expenditure

- Capital expenditure is expenditure on the purchase of or improvement to non-current assets, and is shown on the statement of financial position
- Revenue expenditure is expenditure on the day to day running of the business and is shown on the income statement

## 12. 錯誤入帳更正 (Errors of correction)

(1) Explain **one** type of error that would not affect the balancing of the trial balance.

- Commission when an entry is made in the wrong personal account.
- Omission when a transaction is completely omitted from the book.
- Principle when an entry is placed in the wrong classification of account.
- Compensating when two equal amounts have been incorrectly entered on the debit side and credit side.
- Original entry when the figures entered are incorrect.
- Reversal when the double entry has been reversed.

(2) State **two** uses of the journal other than the correction of errors.

- Opening entries when businesses are established
- Purchases or sale of non-current assets on credit
- Year-end ledger transfers

- To enter all the other transactions that do not appear in other day books

(3) Explain why a trial balance could still balance when errors are present.

The trial balance may still balance as the debit side could equal the credit side since the errors may cancel each other out.

### 13. 銷售損益表 (Income statement)

(1) Explain **two** difference between carriage inwards and carriage outwards.

- Carriage outwards is an expense for delivery of goods sold to customers and is therefore shown as an expense on the income statement as it is a selling cost.
- Carriage inwards is an expense for delivery of goods purchased and is therefore added to purchases in cost of sales on the income statement.

### 14. 資產負債表 (Statement of financial position)

(1) Explain **one** reason why needs to prepare a set of financial statements.

- In order to provide evidence to a finance provider when applying for a loan. The provider can check on the business's profitability and liquidity before approving the loan.
- In order for the sole trader to monitor their profitability and liquidity.

(2) Explain what is meant when a business has a credit balance in their bank account.

The bank is a creditor as the bank account is overdrawn

### 15. 控制帳戶 (Control account)

(1) Explain one way in which the use of control accounts can enable a business to manage its receivables and payables ledgers more effectively.

The use of control accounts can help the business to manage its receivables and payables more effectively as the balances of these can be used to check the accuracy of the individual accounts in the ledgers as the total of the receivables and payables.

(2) State **two** reasons why a business would maintain a trade receivables ledger control account.

1. To check the accuracy of the control account against the individual accounts within the ledger
2. To facilitate preparation of financial statements

(3) State **two** reasons why a supplier may offer an early payment discount.

- To encourage customers to pay early / on time.

- Reduces the risk of irrecoverable debts.
- Improves the cash flow of the business.

(4) State the reason why made a transfer from the receivables ledger to the payables ledger

A credit customer is also a supplier of the business

(5) State **two** purposes of preparing a trade receivables ledger control account.

1. Identify/prevent fraud
2. Identify errors
3. Provide total receivable for final accounts
4. To reconcile the receivables ledger



## 伍、2018 LCCI(新制)初級考試試卷及答案解釋

### 2018 年 1 月 LCCI 新制初級考試試卷題目及答案

#### Question 1

1 On 1 October 2017 Pablo started a business.

During the month of October 2017 he made the following transactions.

October 2017	Transaction
1	Sold goods to Souleymaine, list price \$1 840
4	Souleymaine returned goods, list price \$240
5	Sold goods to Chris, list price \$280
12	Received a cheque from Souleymaine in full settlement of his account.
18	Sold goods to Marcus, list price \$100
23	Sold goods to Souleymaine, list price \$75
24	Received a cheque from Marcus in full settlement of his account.

(a) Complete the table for each transaction in Pablo's books.

(4)

Transaction date	Document	Book of original entry
1 October		
4 October		

Pablo offers the following terms of trade.

- 5% trade discount for orders with a list price over \$200
- 10% trade discount for orders with a list price over \$500
- 3% early payment discount if the invoice is paid within 7 days of the invoice date.

(b) Prepare the following accounts for the month of October 2017.  
Balance the accounts on 31 October 2017 and bring the balances down on 1 November 2017.

(i)

**Souleymaine Account**

(7)

Date	Details	\$	Date	Details	\$

(ii)

**Chris Account**

(3)

Date	Details	\$	Date	Details	\$

(iii)

**Marcus Account**

(3)

Date	Details	\$	Date	Details	\$

(iv)

**Trade Receivables Ledger Control Account**

(8)

Date	Details	\$	Date	Details	\$

(Total for Question 1 = 25 marks)

**Model answers to Question 1**

Question Number	Answer (AO1) 4	Mark									
<b>1 (a)</b>	<b>Award marks as indicated.</b>										
	<table border="1"> <thead> <tr> <th>Transaction date</th> <th>Document</th> <th>Book of original entry</th> </tr> </thead> <tbody> <tr> <td>1 October</td> <td>Sales invoice <b>(1)</b></td> <td>Sales day book <b>(1)</b></td> </tr> <tr> <td>4 October</td> <td>Credit note <b>(1)</b></td> <td>Sales returns day book <b>(1)</b></td> </tr> </tbody> </table>	Transaction date	Document	Book of original entry	1 October	Sales invoice <b>(1)</b>	Sales day book <b>(1)</b>	4 October	Credit note <b>(1)</b>	Sales returns day book <b>(1)</b>	
Transaction date	Document	Book of original entry									
1 October	Sales invoice <b>(1)</b>	Sales day book <b>(1)</b>									
4 October	Credit note <b>(1)</b>	Sales returns day book <b>(1)</b>									
		<b>(4)</b>									

Question Number	Answer (AO2) 7	Mark																																				
<b>1 (b)(i)</b>	<b>Award marks for correct date, details and amounts in combination.</b>																																					
	<p style="text-align: center;"><b>Souleymaine Account</b></p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 October</td> <td>Sales day book</td> <td>1 656 <b>(2)/</b> 1 840 <b>(1)</b></td> <td>4 October</td> <td>Sales returns day book</td> <td>216 <b>(2)/</b> 240 <b>(1)</b></td> </tr> <tr> <td>23 October</td> <td>Sales day book</td> <td>75 <b>(1)</b></td> <td>12 October</td> <td>Cash book</td> <td>1 440 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 October</td> <td>Balance c/d</td> <td>75</td> </tr> <tr> <td></td> <td></td> <td>1 731</td> <td></td> <td></td> <td>1 731</td> </tr> <tr> <td>1 November</td> <td>Balance b/d</td> <td>75 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 October	Sales day book	1 656 <b>(2)/</b> 1 840 <b>(1)</b>	4 October	Sales returns day book	216 <b>(2)/</b> 240 <b>(1)</b>	23 October	Sales day book	75 <b>(1)</b>	12 October	Cash book	1 440 <b>(1of)</b>				31 October	Balance c/d	75			1 731			1 731	1 November	Balance b/d	75 <b>(1of)</b>				
Date	Details	\$	Date	Details	\$																																	
1 October	Sales day book	1 656 <b>(2)/</b> 1 840 <b>(1)</b>	4 October	Sales returns day book	216 <b>(2)/</b> 240 <b>(1)</b>																																	
23 October	Sales day book	75 <b>(1)</b>	12 October	Cash book	1 440 <b>(1of)</b>																																	
			31 October	Balance c/d	75																																	
		1 731			1 731																																	
1 November	Balance b/d	75 <b>(1of)</b>																																				
		<b>(7)</b>																																				

Question Number	Answer (AO2) 4	Mark																								
<b>1(b)(ii)</b>	<b>Award marks for correct date, details and amounts in combination.</b>																									
	<p style="text-align: center;"><b>Chris Account</b></p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>5 October</td> <td>Sales day book</td> <td>266 <b>(2)</b> / 280 <b>(1)</b></td> <td>31 October</td> <td>Balance c/d</td> <td>266</td> </tr> <tr> <td></td> <td></td> <td>266</td> <td></td> <td></td> <td>266</td> </tr> <tr> <td>1 November</td> <td>Balance b/d</td> <td>266 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	5 October	Sales day book	266 <b>(2)</b> / 280 <b>(1)</b>	31 October	Balance c/d	266			266			266	1 November	Balance b/d	266 <b>(1of)</b>				
Date	Details	\$	Date	Details	\$																					
5 October	Sales day book	266 <b>(2)</b> / 280 <b>(1)</b>	31 October	Balance c/d	266																					
		266			266																					
1 November	Balance b/d	266 <b>(1of)</b>																								
		<b>(3)</b>																								

Question Number	Answer (AO2) 3	Mark																														
<b>1(b)(iii)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Marcus Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>18 October</td> <td>Sales</td> <td>100 <b>(1)</b></td> <td>24 October</td> <td>Cash book</td> <td>97 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cashbook /Discount allowed</td> <td>3 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">100</td> <td></td> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	18 October	Sales	100 <b>(1)</b>	24 October	Cash book	97 <b>(1)</b>					Cashbook /Discount allowed	3 <b>(1)</b>			100			100							<b>(3)</b>
Date	Details	\$	Date	Details	\$																											
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		100			100																											

Question Number	Answer (AO2) 5	Mark																																										
<b>1(b)(iv)</b>	<p><b>Award marks as indicated for figures.</b></p> <p><b>Award 1 mark for all correct dates and narratives.</b></p> <p style="text-align: center;"><b>Trade Receivables Ledger Control Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 October</td> <td>Sales daybook</td> <td>2 097 <b>(2/1of)</b></td> <td>31 October</td> <td>Sales returns daybook</td> <td>216 <b>(2/1of)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash book</td> <td>1 537 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cashbook /Discount allowed</td> <td>3 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td>341</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">2 097</td> <td></td> <td></td> <td style="text-align: right;">2 097</td> </tr> <tr> <td>1 November</td> <td>Balance b/d</td> <td>341 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 October	Sales daybook	2 097 <b>(2/1of)</b>	31 October	Sales returns daybook	216 <b>(2/1of)</b>					Cash book	1 537 <b>(1of)</b>					Cashbook /Discount allowed	3 <b>(1of)</b>					Balance c/d	341			2 097			2 097	1 November	Balance b/d	341 <b>(1of)</b>				<b>(8)</b>
Date	Details	\$	Date	Details	\$																																							
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		2 097			2 097																																							
1 November	Balance b/d	341 <b>(1of)</b>																																										

**TOTAL FOR QUESTION 1 – 25 MARKS**

**Question 2**

2 Andrea provided the following information, after the preparation of her income statement for the year ended 31 December 2017.

	\$
Bank	1 136 Cr
Drawings	16 288
Equity – 1 January 2017	155 721
Inventory	41 120
Loss for the year	6 294
Office equipment	
Cost	18 200
Accumulated depreciation	3 400
Other receivables (prepayment)	190
Petty cash	100
Plant and machinery	
Cost	86 390
Accumulated depreciation	27 450
Trade payables ledger control	12 100
Trade receivables ledger control	31 225



(b) Explain, making reference to an accounting concept, why Andrea has recorded the purchase of a stapler as office expenses rather than office equipment.

(3)

Accounting concept

Explanation

**(Total for Question 2 = 15 marks)**



**Model answers to Question 2**

Question Number	Answer (AO2) 12	Mark																																																																								
<b>2(a)</b>	<p><b>Award 1 mark for each correct figure with understandable label as indicated.</b></p> <p style="text-align: center;"><b>Andrea</b></p> <p style="text-align: center;"><b>Statement of financial position at 31 December 2017</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">\$</th> <th style="width: 20%; text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Assets</b></td> </tr> <tr> <td colspan="3"><b>Non-current assets</b></td> </tr> <tr> <td>Plant and Machinery</td> <td></td> <td style="text-align: right;">58 940<b>(1)</b></td> </tr> <tr> <td>Office equipment</td> <td></td> <td style="text-align: right;"><u>14 800<b>(1)</b></u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">73 740</td> </tr> <tr> <td colspan="3"><b>Current assets</b></td> </tr> <tr> <td>Inventory</td> <td style="text-align: right;">41 120<b>(1)</b></td> <td></td> </tr> <tr> <td>Trade receivables</td> <td style="text-align: right;">31 225<b>(1)</b></td> <td></td> </tr> <tr> <td>Other receivables</td> <td style="text-align: right;">190<b>(1)</b></td> <td></td> </tr> <tr> <td>Petty cash</td> <td style="text-align: right;"><u>100<b>(1)</b></u></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>72 635</u></td> </tr> <tr> <td><b>Total assets</b></td> <td></td> <td style="text-align: right;"><u>146 375</u></td> </tr> <tr> <td colspan="3"><b>Equity and liabilities</b></td> </tr> <tr> <td>Equity 1 January 2017</td> <td style="text-align: right;">155 721<b>(1)</b></td> <td></td> </tr> <tr> <td>Loss for the year</td> <td style="text-align: right;"><u>6 294<b>(1)</b></u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">149 427</td> <td></td> </tr> <tr> <td>Drawings</td> <td style="text-align: right;"><u>16 288<b>(1)</b></u></td> <td></td> </tr> <tr> <td><b>Total equity</b></td> <td></td> <td style="text-align: right;">133 139</td> </tr> <tr> <td colspan="3"><b>Current liabilities</b></td> </tr> <tr> <td>Trade payables</td> <td style="text-align: right;">12 100<b>(1)</b></td> <td></td> </tr> <tr> <td>Bank overdraft</td> <td style="text-align: right;"><u>1 136<b>(1)</b></u></td> <td></td> </tr> <tr> <td><b>Total liabilities</b></td> <td></td> <td style="text-align: right;"><u>13 236</u></td> </tr> <tr> <td><b>Total equity and liabilities</b></td> <td></td> <td style="text-align: right;"><u>146 375</u> <b>(1 of both)</b></td> </tr> </tbody> </table>		\$	\$	<b>Assets</b>			<b>Non-current assets</b>			Plant and Machinery		58 940 <b>(1)</b>	Office equipment		<u>14 800<b>(1)</b></u>			73 740	<b>Current assets</b>			Inventory	41 120 <b>(1)</b>		Trade receivables	31 225 <b>(1)</b>		Other receivables	190 <b>(1)</b>		Petty cash	<u>100<b>(1)</b></u>				<u>72 635</u>	<b>Total assets</b>		<u>146 375</u>	<b>Equity and liabilities</b>			Equity 1 January 2017	155 721 <b>(1)</b>		Loss for the year	<u>6 294<b>(1)</b></u>			149 427		Drawings	<u>16 288<b>(1)</b></u>		<b>Total equity</b>		133 139	<b>Current liabilities</b>			Trade payables	12 100 <b>(1)</b>		Bank overdraft	<u>1 136<b>(1)</b></u>		<b>Total liabilities</b>		<u>13 236</u>	<b>Total equity and liabilities</b>		<u>146 375</u> <b>(1 of both)</b>	<b>(12)</b>
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Question Number	Answer (AO1) 1 (AO3) 2	Mark
<b>2(b)</b>	<p><b>Award marks as indicated.</b></p> <p>Materiality <b>(1)</b> The cost of the stapler is not significant and is therefore treated as revenue expenditure <b>(1)</b> rather than being capitalised <b>(1)</b>.</p>	<b>(3)</b>

**TOTAL FOR QUESTION 2 – 15 MARKS**

**Question 3**

- 3 On 30 November 2017 Jonas provided the following list of balances.
- (a) Prepare a trial balance at 30 November 2017, showing the drawings balance at that date.

(11)

**Trial balance at 30 November 2017**

	\$	Debit \$	Credit \$
Bank	10 370		
Carriage inwards	860		
Depreciation charge	4 140		
Drawings	<b>To be calculated</b>		
Equity	75 300		
Fixtures, fittings and equipment – cost	98 400		
Fixtures, fittings and equipment – accumulated depreciation	24 240		
General expenses	11 370		
Interest received	65		
Other payables	840		
Petty cash	150		
Purchases	19 245		
Rent paid	2 950		
Rent received	2 000		
Returns inwards	984		
Returns outwards	1 326		
Revenue	54 444		
Trade payables ledger control	19 386		
Trade receivables ledger control	21 475		
Total			

(b) State **two** advantages of maintaining a petty cash book.

(2)

- 1 .....
- 2 .....

During the first week of December 2017, Jonas made the following petty cash transactions.

December 2017	Voucher number	Transaction
4	263	Paid for cleaning supplies \$17.40
5	264	Paid the window cleaner \$20.00
5	265	Paid for postage stamps \$18.90
7		Sold postage stamps to an employee \$1.60
8	266	Paid for an employees travel card \$22.00
10	267	Paid for printer ink \$19.60

(c) (i) Prepare the petty cash book for the week ended 10 December 2017. Balance the petty cash book on 10 December 2017 and bring the balance down on 11 December 2017.

(11)



**Model answers to Question 3**

Question Number	Answer (AO2) 11	Mark																																																															
<b>3(a)</b>	<p><b>Award 1 mark for each correct pair of entries, 1 mark for correct drawings figure and 1of for total.</b></p> <p style="text-align: center;"><b>Trial balance At 30 November 2017</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Debit \$</th> <th style="text-align: center;">Credit \$</th> </tr> </thead> <tbody> <tr><td>Bank</td><td style="text-align: right;">10 370</td><td></td></tr> <tr><td>Carriage inwards</td><td style="text-align: right;">860</td><td></td></tr> <tr><td>Depreciation charge</td><td style="text-align: right;">4 140</td><td></td></tr> <tr><td>Drawings</td><td style="text-align: right;">7 657 <b>(1)</b></td><td></td></tr> <tr><td>Equity</td><td></td><td style="text-align: right;">75 300</td></tr> <tr><td>Fixtures, fittings and equipment – cost</td><td style="text-align: right;">98 400</td><td></td></tr> <tr><td>Fixtures, fittings and equipment- accumulated depreciation</td><td></td><td style="text-align: right;">24 240</td></tr> <tr><td>General expenses</td><td style="text-align: right;">11 370</td><td></td></tr> <tr><td>Interest received</td><td></td><td style="text-align: right;">65</td></tr> <tr><td>Other payables</td><td></td><td style="text-align: right;">840</td></tr> <tr><td>Petty cash</td><td style="text-align: right;">150</td><td></td></tr> <tr><td>Purchases</td><td style="text-align: right;">19 245</td><td></td></tr> <tr><td>Rent paid</td><td style="text-align: right;">2 950</td><td></td></tr> <tr><td>Rent received</td><td></td><td style="text-align: right;">2 000</td></tr> <tr><td>Returns inwards</td><td style="text-align: right;">984</td><td></td></tr> <tr><td>Returns outwards</td><td></td><td style="text-align: right;">1 326</td></tr> <tr><td>Revenue</td><td></td><td style="text-align: right;">54 444</td></tr> <tr><td>Trade payables ledger control</td><td></td><td style="text-align: right;">19 386</td></tr> <tr><td>Trade receivables ledger control</td><td style="text-align: right;">21 475</td><td></td></tr> <tr><td><b>Total</b></td><td style="text-align: right;"><b>177 601</b></td><td style="text-align: right;"><b>177 601 (1of)</b></td></tr> </tbody> </table>		Debit \$	Credit \$	Bank	10 370		Carriage inwards	860		Depreciation charge	4 140		Drawings	7 657 <b>(1)</b>		Equity		75 300	Fixtures, fittings and equipment – cost	98 400		Fixtures, fittings and equipment- accumulated depreciation		24 240	General expenses	11 370		Interest received		65	Other payables		840	Petty cash	150		Purchases	19 245		Rent paid	2 950		Rent received		2 000	Returns inwards	984		Returns outwards		1 326	Revenue		54 444	Trade payables ledger control		19 386	Trade receivables ledger control	21 475		<b>Total</b>	<b>177 601</b>	<b>177 601 (1of)</b>	<b>(11)</b>
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Question Number	Answer (AO1) 2	Mark
<b>3(b)</b>	<p><b>Award 1 mark for each correct advantage up to a maximum of 2.</b></p> <ul style="list-style-type: none"> <li>• To avoid excess entries in the main cash book <b>(1)</b>.</li> <li>• To control items of expenditure as totals can be regularly monitored from the petty cash book <b>(1)</b>.</li> <li>• To provide training for new members of staff as the responsibility will only be on a minor book of original entry <b>(1)</b>.</li> </ul>	<b>(2)</b>

Question Number	Answer (AO2) 11	Mark																																																																																																
<b>3(c)(i)</b>	<p><b>Award marks as indicated for figures. Award 1 mark for all correct dates and narratives. Petty Cash Book</b></p> <table border="1"> <thead> <tr> <th>Receipts \$</th> <th>Date 2017</th> <th>Details</th> <th>Voucher Number</th> <th>Total \$</th> <th>Postage and stationery \$</th> <th>Cleaning \$</th> <th>Travel \$</th> </tr> </thead> <tbody> <tr> <td>150 (1)</td> <td>4 December</td> <td>Balance b/d</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>4</td> <td>Cleaning supplies</td> <td>263</td> <td>17.40</td> <td></td> <td>17.40 (1)</td> <td></td> </tr> <tr> <td></td> <td>5</td> <td>Window Cleaner</td> <td>264</td> <td>20.00</td> <td></td> <td>20.00 (1)</td> <td></td> </tr> <tr> <td></td> <td>5</td> <td>Postage stamps</td> <td>265</td> <td>18.90</td> <td>18.90 (1)</td> <td></td> <td></td> </tr> <tr> <td>1.60(1)</td> <td>7</td> <td>Sale of stamps</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>8</td> <td>Employee Travel card</td> <td>266</td> <td>22.00</td> <td></td> <td></td> <td>22.00 (1)</td> </tr> <tr> <td></td> <td>10</td> <td>Printer ink</td> <td>267</td> <td>19.60</td> <td>19.60 (1)</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>97.90</td> <td>38.50</td> <td>37.40</td> <td>22.00 (1of for row)</td> </tr> <tr> <td>151.60</td> <td>10</td> <td>Balance c/d</td> <td></td> <td>53.70</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>151.60 (1of for both)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>53.70 (1of)</td> <td>11</td> <td>Balance b/d</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Receipts \$	Date 2017	Details	Voucher Number	Total \$	Postage and stationery \$	Cleaning \$	Travel \$	150 (1)	4 December	Balance b/d							4	Cleaning supplies	263	17.40		17.40 (1)			5	Window Cleaner	264	20.00		20.00 (1)			5	Postage stamps	265	18.90	18.90 (1)			1.60(1)	7	Sale of stamps							8	Employee Travel card	266	22.00			22.00 (1)		10	Printer ink	267	19.60	19.60 (1)							97.90	38.50	37.40	22.00 (1of for row)	151.60	10	Balance c/d		53.70								151.60 (1of for both)				53.70 (1of)	11	Balance b/d						<b>(11)</b>
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Question Number	Answer (AO2) 1	Mark
<b>3(c)(ii)</b>	<p><b>Award one mark as indicated.</b></p> <p>96.30 (1of)</p>	<b>(1)</b>

**TOTAL FOR QUESTION 3 – 25 MARKS**

**Question 4**

4 (a) Complete the table to identify the type of error and the account to be debited and credited in order to correct each error.

(9)

Error	Type of error	Account to be debited	Account to be credited
A cheque, \$878, paid to Pontus, had <b>not</b> been entered in the accounts.			
A cheque, \$350, paid for rent had been credited to the rent account and debited to the bank account.			
A direct debit, for \$495, in respect of insurance had been entered in the account of electricity.			

(b) Complete the bank account after the correction of the errors in (a).  
Balance the account on 30 November 2017 and bring the balance down on 1 December 2017.

(5)

**Bank Account**

Date	Details	\$	Date	Details	\$
30 November 2017	Balance b/d	15 865			

On 2 December 2017, Vurnon, a credit customer, had his cheque returned by the bank unpaid. The cheque was for a payment of an invoice total of \$300, which had received a 5% early payment discount.

(c) (i) State the entries to be made to account for the returned cheque.

(3)

Debit		Credit	
Account name	Amount \$	Account name	Amount \$

(ii) Suggest **one** reason why the cheque was returned.

(1)

.....

.....

(d) Explain why a trial balance could still balance when errors are present.

(2)

.....

.....

.....

.....

.....

**(Total for Question 4 = 20 marks)**

.....

.....

.....

.....

.....



**Model answers to Question 4**

Question Number	Answer (AO2) 9	Mark												
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Question Number	Answer (AO2) 5	Mark																																				
<b>4 (b)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Bank Account</b></p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>30 November 2017</td> <td>Balance b/d</td> <td>15 865</td> <td>30 November 2017</td> <td>Trade payables ledger control / Pontus</td> <td>878 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Rent</td> <td>700/350 <b>(2/1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td>14 287</td> </tr> <tr> <td></td> <td></td> <td>15 865</td> <td></td> <td></td> <td>15 865</td> </tr> <tr> <td>1 December</td> <td>Balance b/d</td> <td>14 287 <b>(2/1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	30 November 2017	Balance b/d	15 865	30 November 2017	Trade payables ledger control / Pontus	878 <b>(1)</b>					Rent	700/350 <b>(2/1)</b>					Balance c/d	14 287			15 865			15 865	1 December	Balance b/d	14 287 <b>(2/1of)</b>				<b>(5)</b>
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	<table border="1"> <thead> <tr> <th colspan="2">Debit</th> <th colspan="2">Credit</th> </tr> <tr> <th>Account name</th> <th>Amount \$</th> <th>Account name</th> <th>Amount \$</th> </tr> </thead> <tbody> <tr> <td>Vurnon</td> <td>300 <b>(1)</b></td> <td>Bank</td> <td>285 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td>Discount allowed</td> <td>15 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Debit		Credit		Account name	Amount \$	Account name	Amount \$	Vurnon	300 <b>(1)</b>	Bank	285 <b>(1)</b>			Discount allowed	15 <b>(1)</b>					
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Vurnon	300 <b>(1)</b>	Bank	285 <b>(1)</b>																			
		Discount allowed	15 <b>(1)</b>																			
		<b>(3)</b>																				

Question Number	Answer (AO1) 1	Mark
<b>4(c)(ii)</b>	<b>Award 1 mark as indicated up to a maximum of 1.</b>	
	<p>Unsigned <b>(1)</b>                  Wrong date <b>(1)</b>                  Figures do not match with the words <b>(1)</b>                  Insufficient funds in the customer's account <b>(1)</b></p> <p><b>Accept other appropriate answers.</b></p>	
		<b>(1)</b>

Question Number	Answer (AO3) 2	Mark
<b>4(d)</b>	<b>Award marks as indicated up to 2 marks.</b>	
	<p>The trial balance may still balance as the debit side could equal the credit side <b>(1)</b> since the errors may cancel each other out <b>(1)</b>.</p> <p><b>Accept other appropriate answers.</b></p>	
		<b>(2)</b>

**Question 5**

5 (a) State **two** reasons why non-current assets depreciate.

(2)

1 .....

2 .....

(b) Explain **one** reason why the reducing balance (diminishing balance) method of depreciation is the most suitable for motor vehicles.

(2)

.....

.....

.....

On 30 November 2017, Xi's profit for the year was \$88 360 before adjusting for the following:

- electricity of \$120 for the three months ended 30 November 2017 was owing
- an irrecoverable debt of \$160 which was to be written off
- rent receivable of \$400 for the three months ended 30 November 2017 was owing
- the depreciation charge for the year ended 30 November 2017.

(c) (i) Calculate the depreciation charge for the year ended 30 November 2017.

(4)

Non-current asset	Depreciation method	Cost price \$	Accumulated depreciation \$	Depreciation charge for the year ended 30 November 2017
Motor vehicles	30% per annum reducing balance (diminishing balance)	39 800	13 600	
Fixtures and fittings	15% per annum straight line	19 400	8 400	



**Model answers to Question 5**

Question Number	Answer (AO1) 2	Mark
<b>5(a)</b>	<p><b>Award marks as indicated up to a maximum of 2</b></p> <ul style="list-style-type: none"> <li>• Wear and tear <b>(1)</b></li> <li>• Usage <b>(1)</b></li> <li>• Passage of time <b>(1)</b></li> <li>• Obsolescence <b>(1)</b></li> </ul>	<b>(2)</b>

Question Number	Answer (AO3) 2	Mark
<b>5(b)</b>	<p><b>Award 1 mark for identification.</b> <b>Award 1 mark for development.</b></p> <p>Identification: Motor vehicles lose more value in early years <b>(1)</b>.</p> <p>Development: Reducing balance method charges more depreciation to the statement of profit or loss in earlier years <b>(1)</b>.</p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer (AO2) 4.	Mark						
<b>5(c)(i)</b>	<p><b>Award marks as indicated.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Non-current asset</th> <th style="text-align: center;">Depreciation charge for the year ended 30 November 2017</th> </tr> </thead> <tbody> <tr> <td>Motor vehicles</td> <td>26 200 <b>(1)</b> x 30% 7 860 <b>(1of)</b></td> </tr> <tr> <td>Fixtures and fittings</td> <td>19 400 <b>(1)</b> x 15% 2 910 <b>(1)</b></td> </tr> </tbody> </table>	Non-current asset	Depreciation charge for the year ended 30 November 2017	Motor vehicles	26 200 <b>(1)</b> x 30% 7 860 <b>(1of)</b>	Fixtures and fittings	19 400 <b>(1)</b> x 15% 2 910 <b>(1)</b>	<b>(4)</b>
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Question Number	Answer (AO2) 5	Mark														
<b>5(c)(ii)</b>	<b>Award marks as indicated.</b>															
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Rent receivable owing	400 <b>(1)</b>															
Adjusted profit	77 710 <b>(1of)</b>															
		<b>(5)</b>														

Question Number	Answer (AO3) 2	Mark
<b>5(d)</b>	<b>Award 1 mark for identification. Award 1 mark for development.</b>	
	<p>Identification: To ensure that all expenses are matched against the income they generate <b>(1)</b>.</p> <p>Development: which ensures the financial statements show a true and fair view of the business <b>(1)</b>.</p> <p><b>Accept other appropriate answers</b></p>	
		<b>(2)</b>

**TOTAL FOR QUESTION 5 – 15 MARKS**

2018 年 3 月 LCCI 新制初級考試試卷題目及答案

Question 1

1 On 1 December 2017 James Wan's credit customers owed.

Customer	\$
Lan	3 630
Saya	890
Xang	11 255

During the month of December 2017 he made the following transactions.

December 2017	Transaction
5	Sold two ladies bicycles and two boys bicycles to Xang.
7	Received a cheque for \$3 420 from Lan in full settlement of his account.
11	Sold one girls bicycle to Saya.
15	Received a cheque from Saya in full settlement of her account.
24	Received a cheque for \$10 900 from Xang in full settlement of his account balance at 1 December.
30	Sold 10 ladies bicycles and five mens bicycles to Xang.
31	Saya returned the bicycle she purchased on 11 December.

James provided the following information.

Bicycle type	Girls	Boys	Ladies	Mens
Unit price \$	480	510	540	600
Terms of trade	2% trade discount for orders with a list price over \$1 500 5% trade discount for orders with a list price over \$5 000			

(a) Prepare the following documents.

(10)

<b>JAMES WAN</b>		<b>Invoice</b>	
Unit 225B Rashford Way Manchester M60 5MB		Invoice number 2056 Date 5 December 2017	
<b>Customer: Xang</b>			
Quantity	Description	Unit cost \$	Total cost \$
<b>Subtotal</b>			
<b>Trade discount</b>			
<b>Total</b>			

<b>JAMES WAN</b>		<b>Invoice</b>	
Unit 225B Rashford Way Manchester M60 5MB		Invoice number 2057 Date 11 December 2017	
<b>Customer: Saya</b>			
Quantity	Description	Unit cost \$	Total cost \$
<b>Subtotal</b>			
<b>Trade discount</b>			
<b>Total</b>			



JAMES WAN		Invoice	
Unit 225B Rashford Way Manchester M60 5MB		Invoice number 2058	
<b>Customer: Xang</b>		Date 30 December 2017	
Quantity	Description	Unit cost \$	Total cost \$
<b>Subtotal</b>			
<b>Trade discount</b>			
<b>Total</b>			

JAMES WAN		Credit Note	
Unit 225B Rashford Way Manchester M60 5MB		Credit note number 92	
<b>Customer: Saya</b>		Date 31 December 2017	
Quantity	Description	Unit cost \$	Total cost \$
<b>Subtotal</b>			
<b>Trade discount</b>			
<b>Total</b>			

(b) Prepare the following accounts for the month of December 2017.  
Balance the accounts on 31 December 2017 and bring the balances down on  
1 January 2018.

(i) **Lan Account** (3)

Date	Details	\$	Date	Details	\$

(ii) **Saya Account** (5)

Date	Details	\$	Date	Details	\$

(iii) **Xang Account** (6)

Date	Details	\$	Date	Details	\$

(c) State which customer had a minority balance on 1 January 2018. (1)

.....

(Total for Question 1 = 25 marks)

**Model answers to Question 1**

Question Number	Answer (AO2) 10	Mark																																																																												
<b>1 (a)</b>	<p><b>Award marks as indicated.</b></p> <table border="1" style="margin: 10px auto; width: 80%;"> <thead> <tr> <th colspan="2" style="text-align: center;"><b>JAMES WAN</b></th> <th colspan="2" style="text-align: right;"><b>Invoice</b></th> </tr> <tr> <td colspan="2" style="text-align: center;">Unit 225B Rashford Way Manchester M60 5MB</td> <td colspan="2"></td> </tr> <tr> <td><b>Customer: Xang</b></td> <td></td> <td colspan="2" style="text-align: right;">Invoice No.2056 Date 5 December 2017</td> </tr> <tr> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Unit Cost</th> <th style="text-align: right;">Total Cost</th> </tr> <tr> <td></td> <td></td> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>Boys bicycles</td> <td style="text-align: right;">510</td> <td style="text-align: right;">1 020</td> </tr> <tr> <td>2</td> <td>Ladies bicycles</td> <td style="text-align: right;">540</td> <td style="text-align: right;">1 080</td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Sub-total</b></td> <td style="text-align: right;"><b>2 100 (1)</b></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Trade Discount</b></td> <td style="text-align: right;"><b>42 (1of)</b></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Total</b></td> <td style="text-align: right;"><b>2 058 (1of)</b></td> </tr> </tbody> </table> <table border="1" style="margin: 10px auto; width: 80%;"> <thead> <tr> <th colspan="2" style="text-align: center;"><b>JAMES WAN</b></th> <th colspan="2" style="text-align: right;"><b>Invoice</b></th> </tr> <tr> <td colspan="2" style="text-align: center;">Unit 225B Rashford Way Manchester M60 5MB</td> <td colspan="2"></td> </tr> <tr> <td><b>Customer: Saya</b></td> <td></td> <td colspan="2" style="text-align: right;">Invoice No.2057 Date 11 December 2017</td> </tr> <tr> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Unit Cost</th> <th style="text-align: right;">Total Cost</th> </tr> <tr> <td></td> <td></td> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Girls bicycles</td> <td style="text-align: right;">480</td> <td style="text-align: right;">480</td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Sub-total</b></td> <td style="text-align: right;"><b>480 (1)</b></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Trade Discount</b></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Total</b></td> <td style="text-align: right;"><b>480 (1of)</b></td> </tr> </tbody> </table>	<b>JAMES WAN</b>		<b>Invoice</b>		Unit 225B Rashford Way Manchester M60 5MB				<b>Customer: Xang</b>		Invoice No.2056 Date 5 December 2017		Quantity	Description	Unit Cost	Total Cost			\$	\$	2	Boys bicycles	510	1 020	2	Ladies bicycles	540	1 080	<b>Sub-total</b>			<b>2 100 (1)</b>	<b>Trade Discount</b>			<b>42 (1of)</b>	<b>Total</b>			<b>2 058 (1of)</b>	<b>JAMES WAN</b>		<b>Invoice</b>		Unit 225B Rashford Way Manchester M60 5MB				<b>Customer: Saya</b>		Invoice No.2057 Date 11 December 2017		Quantity	Description	Unit Cost	Total Cost			\$	\$	1	Girls bicycles	480	480	<b>Sub-total</b>			<b>480 (1)</b>	<b>Trade Discount</b>				<b>Total</b>			<b>480 (1of)</b>	
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<b>JAMES WAN</b>			
Unit 225B Rashford Way Manchester M60 5MB			<b>Invoice</b>
<b>Customer: Xang</b>		Invoice No.2058 Date 30 December 2017	
Quantity	Description	Unit Cost \$	Total Cost \$
10	Ladies bicycles	540	5 400
5	Mens bicycles	600	3 000
<b>Sub-total</b>			<b>8 400 (1)</b>
<b>Trade Discount</b>			<b>420 (1of)</b>
<b>Total</b>			<b>7 980 (1of)</b>
<b>JAMES WAN</b>			
Unit 225B Rashford Way Manchester M60 5MB			<b>Credit Note</b>
<b>Customer: Saya</b>		Credit Note No. 92 Date 31 December 2017	
Quantity	Description	Unit Cost \$	Total Cost \$
1	Girls bicycles	480	480
<b>Sub-total</b>			<b>480 (1)</b>
<b>Trade Discount</b>			
<b>Total</b>			<b>480 (1of)</b>

(10)

Question Number	Answer (AO2) 3	Mark																								
<b>1 (b)(i)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Lan Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 December</td> <td>Balance b/d</td> <td style="text-align: right;">3 630 <b>(1)</b></td> <td>7 December</td> <td>Cash book</td> <td style="text-align: right;">3 420 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash book/ Discount allowed</td> <td style="text-align: right;">210 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">3 630</td> <td></td> <td></td> <td style="text-align: right;">3 630</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 December	Balance b/d	3 630 <b>(1)</b>	7 December	Cash book	3 420 <b>(1)</b>					Cash book/ Discount allowed	210 <b>(1of)</b>			3 630			3 630	<b>(3)</b>
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Question Number	Answer (AO1) 1	Mark
<b>1(c)</b>	<p><b>Award mark as indicated.</b></p> <p>Saya <b>(1)</b></p>	<b>(1)</b>

**TOTAL FOR QUESTION 1 = 25 MARKS**

**Question 2**

2 On 31 January 2018 Henry discovered the following errors.

(a) (i) State the type of error made in **each** scenario.

(3)

	Type of error
Credit purchases of \$34 from Markos had not been entered in the accounts.	
A payment by cheque of \$65 to Chan had been entered in the account of Chang.	
A sales invoice to Daniel for \$350 was entered in the sales daybook as \$250	

(ii) Prepare journal entries to correct the **three** errors. Narratives are **not** required.

(6)

**Journal**

Date	Account	Debit \$	Credit \$
31 January 2018			

Henry has two employees: Stalo, paid a salary of \$30 000 per annum, and Elina, paid \$8 per hour. Elina worked 160 hours in January 2018.

The following deductions were made from the employees' gross pay in January 2018.

	Statutory \$	Voluntary \$
Stalo	625	125
Elina	320	64

(b) Calculate, for January 2018, the gross pay and the net pay for each employee.

(6)

	Stalo	Elina
Gross pay		
Deductions		
Net pay		

(Total for Question 2 = 15 marks)



**Model answers to Question 2**

Question Number	Answer (AO2) 3	Mark
<b>2(a)(i)</b>	<b>Award marks as indicated.</b>  Omission <b>(1)</b> Commission <b>(1)</b> Original entry <b>(1)</b>	<b>(3)</b>

Question Number	Answer AO2(6)	Mark																												
<b>2(a)(ii)</b>	<b>Award 1 mark for correct figure with label as indicated.</b>																													
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Net pay	1 750 <b>(1of)</b>	896 <b>(1of)</b>												

**TOTAL FOR QUESTION 2 = 15 MARKS**

### Question 3

3 (a) Describe the following terms.

(i) Direct debit

(2)

(ii) Standing order

(2)

On 31 January 2018 Kit's cashbook had a credit balance of \$1 105. His bank statement showed a credit balance of \$2 583

On investigation Kit found:

- cheques totalling \$3 175 had not yet been paid by the bank
- cheques banked totalling \$1 935 had not yet been processed.

The following transactions had not been entered into his cashbook:

- 11 January bank charges of \$78
- 19 January a standing order payment for electricity of \$34
- 24 January a receipt of \$2 560 from Dimitra, a credit customer, paid directly into the bank.



For the year ended 31 January 2018, Kit made 12 monthly payments of \$34 for electricity. During the year, electricity used was \$462

(d) (i) State the amount for electricity to be shown on the income statement for the year ended 31 January 2018. (1)

(ii) Calculate the amount owing for electricity at 31 January 2018. (2)

(iii) State the section of the statement of financial position where electricity owing will be shown. (1)

(iv) State the accounting concept Kit is applying by making an adjustment for electricity owing. (1)

**(Total for Question 3 = 20 marks)**

**Model answers to Question 3**

Question Number	Answer AO3 (2)	Mark
<b>3(a)(i)</b>	<p><b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2.</b></p> <p>Direct debit is a method of payment arranged by a payee to transfer money from the payer's bank account <b>(1)</b>, which can be fixed or variable <b>(1)</b>.</p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer AO3 (2)	Mark
<b>3(a)(ii)</b>	<p><b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2.</b></p> <p>Standing order is a method of payment arranged by the payer to transfer money from their bank account to the payee <b>(1)</b>, which is always a fixed amount <b>(1)</b>.</p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer (AO2) 5	Mark																																										
<b>3 (b)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Cash Book (Bank column only)</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>24 January 2018</td> <td>Dimitra</td> <td>2 560<b>(1)</b></td> <td>31 January 2018</td> <td>Balance b/d</td> <td>1 105 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>11 January</td> <td>Bank charges</td> <td>78 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>19 January</td> <td>Electricity</td> <td>34 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 January</td> <td>Balance c/d</td> <td>1 343</td> </tr> <tr> <td></td> <td></td> <td>2 560</td> <td></td> <td></td> <td>2 560</td> </tr> <tr> <td>1 February</td> <td>Balance b/d</td> <td>1 343 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	24 January 2018	Dimitra	2 560 <b>(1)</b>	31 January 2018	Balance b/d	1 105 <b>(1)</b>				11 January	Bank charges	78 <b>(1)</b>				19 January	Electricity	34 <b>(1)</b>				31 January	Balance c/d	1 343			2 560			2 560	1 February	Balance b/d	1 343 <b>(1of)</b>				<b>(5)</b>
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<p><b>Additional guidance</b> Accept entries dated 31 January</p>																																												

Question Number	Answer (AO2) 6	Mark																		
<b>3(c)</b>	<p><b>Award 1 mark for correct labels and 1 mark for each figure where amount and direction are correct.</b></p> <p style="text-align: center;"><b>Kit</b></p> <p style="text-align: center;"><b>Bank reconciliation statement at 31 January 2018</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: center;">\$</td> <td style="width: 20%; text-align: center;">\$</td> </tr> <tr> <td>Balance per cash book <b>(1)</b></td> <td></td> <td style="text-align: right;">1 343 <b>(1of)</b></td> </tr> <tr> <td>Add: Unpresented cheques</td> <td></td> <td style="text-align: right;"><u>3 175 <b>(1)</b></u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">4 518</td> </tr> <tr> <td>Less: Outstanding lodgement</td> <td></td> <td style="text-align: right;"><u>1 935 <b>(1)</b></u></td> </tr> <tr> <td>Balance per bank statement <b>(1)</b></td> <td></td> <td style="text-align: right;"><u>2 583 <b>(1)</b></u></td> </tr> </table>		\$	\$	Balance per cash book <b>(1)</b>		1 343 <b>(1of)</b>	Add: Unpresented cheques		<u>3 175 <b>(1)</b></u>			4 518	Less: Outstanding lodgement		<u>1 935 <b>(1)</b></u>	Balance per bank statement <b>(1)</b>		<u>2 583 <b>(1)</b></u>	
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Question Number	Answer (AO1) 1	Mark
<b>3(d)(i)</b>	<p><b>Award mark as indicated.</b></p> <p>\$462 <b>(1)</b></p>	<b>(1)</b>

Question Number	Answer (AO1) 2	Mark
<b>3(d)(ii)</b>	<p><b>Award marks as indicated.</b></p> <p>462 - 408 <b>(1)</b> = 54 <b>(1of)</b></p>	<b>(2)</b>

Question Number	Answer (AO1) 1	Mark
<b>3(d)(iii)</b>	<p><b>Award mark as indicated.</b></p> <p>Current liabilities <b>(1)</b></p>	<b>(1)</b>

Question Number	Answer (AO1) 1	Mark
<b>3(d)(iv)</b>	<p><b>Award mark as indicated.</b></p> <p>Accruals (Matching)<b>(1)</b></p>	<b>(1)</b>

**TOTAL FOR QUESTION 3 = 20 MARKS**

**Question 4**

4 Nikki provided the following information.

	\$
Trade payables ledger control account balance on 1 February 2017	13 040
<b>For the year ended 31 January 2018</b>	
Cash purchases	2 311
Credit purchases	76 100
Early payment discount	2 449
Payments to credit suppliers	63 940
Returns to credit suppliers	3 480
Transfers to receivables ledger	477

- (a) Prepare the trade payables ledger control account for the year ended 31 January 2018.  
Balance the account on that date and bring the balance down on 1 February 2018.

(8)

**Trade Payables Ledger Control Account**

Date	Details	\$	Date	Details	\$

(b) State **two** reasons why a business may return goods to its suppliers.

(2)

1 .....

2 .....

(c) State **two** reasons why a supplier may offer an early payment discount.

(2)

1 .....

2 .....

The following balances remained in the books of Nikki, after the preparation of the income statement for the year ended 31 January 2018.

	\$
Bank loan (2025)	15 000
Cash at bank	840
Drawings	20 500
Equity – 1 February 2017	73 200
Inventory – 31 January 2018	6 590
Loss for the year	19 050
Other receivables	1 745
Property, plant and equipment	
Cost	50 019
Accumulated depreciation	19 150
Trade payables ledger control	<b>Calculated in (a)</b>
Trade receivables ledger control	27 400







**Model answers to Question 4**

Question Number	Answer (AO2) 8	Mark																																																
<b>4(a)</b>	<p><b>Award marks as indicated for figures. Award 1 mark for all correct dates and narratives.</b></p> <p style="text-align: center;"><b>Trade Payables Ledger Control Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 January 2018</td> <td>Cash book</td> <td style="text-align: right;">63 940 <b>(1)</b></td> <td>1 February 2017</td> <td>Balance b/d</td> <td style="text-align: right;">13 040 <b>(1)</b></td> </tr> <tr> <td></td> <td>Cash book / discount received</td> <td style="text-align: right;">2 449 <b>(1)</b></td> <td>31 January 2018</td> <td>Purchases day book</td> <td style="text-align: right;">76 100 <b>(1)</b></td> </tr> <tr> <td></td> <td>Returns outwards daybook</td> <td style="text-align: right;">3 480 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Trade receivables ledger control</td> <td style="text-align: right;">477 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Balance c/d</td> <td style="text-align: right;">18 794</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">89 140</td> <td></td> <td></td> <td style="text-align: right;">89 140</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 February</td> <td>Balance b/d</td> <td style="text-align: right;">18 794 <b>(1of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 January 2018	Cash book	63 940 <b>(1)</b>	1 February 2017	Balance b/d	13 040 <b>(1)</b>		Cash book / discount received	2 449 <b>(1)</b>	31 January 2018	Purchases day book	76 100 <b>(1)</b>		Returns outwards daybook	3 480 <b>(1)</b>					Trade receivables ledger control	477 <b>(1)</b>					Balance c/d	18 794						89 140			89 140				1 February	Balance b/d	18 794 <b>(1of)</b>	<b>(8)</b>
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Question Number	Answer (AO1) 2	Mark
<b>4(b)</b>	<p><b>Award marks as indicated up to a maximum of 2 marks.</b></p> <p>Damaged / faulty goods received <b>(1)</b>            Incorrect items received <b>(1)</b>            Items not as described <b>(1)</b></p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer (AO1) 2	Mark
<b>4(c)</b>	<p><b>Award marks as indicated up to a maximum of 2 marks.</b></p> <p>To encourage customers to pay early/on time. <b>(1)</b>            Reduces the risk of irrecoverable debts. <b>(1)</b>            Improves the cash flow of the business. <b>(1)</b></p>	<b>(2)</b>

Question Number	Answer (AO2) 11	Mark																																																																					
4(d)	<p><b>Award 1 mark for each correct figure with understandable label as indicated.</b></p> <p style="text-align: center;"><b>Nikki</b> <b>Statement of financial position at 31 January 2018</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Assets</b></td> </tr> <tr> <td colspan="3"><b>Non-current assets</b></td> </tr> <tr> <td>Property, plant and equipment</td> <td></td> <td style="text-align: right;">30 869 <b>(1)</b></td> </tr> <tr> <td colspan="3"><b>Current assets</b></td> </tr> <tr> <td>Inventory</td> <td style="text-align: right;">6 590 <b>(1)</b></td> <td></td> </tr> <tr> <td>Trade receivables</td> <td style="text-align: right;">27 400<b>(1)</b></td> <td></td> </tr> <tr> <td>Other receivables</td> <td style="text-align: right;">1 745<b>(1)</b></td> <td></td> </tr> <tr> <td>Cash at bank</td> <td style="text-align: right;"><u>840 <b>(1)</b></u></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>36 575</u></td> </tr> <tr> <td><b>Total assets</b></td> <td></td> <td style="text-align: right;"><u><b>67 444</b></u></td> </tr> <tr> <td colspan="3"><b>Equity and liabilities</b></td> </tr> <tr> <td>Equity 1 February 2017</td> <td style="text-align: right;">73 200<b>(1)</b></td> <td></td> </tr> <tr> <td>Loss for the year</td> <td style="text-align: right;"><u>(19 050)<b>(1)</b></u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">54 150</td> <td></td> </tr> <tr> <td>Drawings</td> <td style="text-align: right;"><u>(20 500)<b>(1)</b></u></td> <td></td> </tr> <tr> <td><b>Total equity</b></td> <td></td> <td style="text-align: right;">33 650</td> </tr> <tr> <td colspan="3"><b>Non-current liabilities</b></td> </tr> <tr> <td>Bank loan 2025</td> <td></td> <td style="text-align: right;">15 000 <b>(1)</b></td> </tr> <tr> <td colspan="3"><b>Current liabilities</b></td> </tr> <tr> <td>Trade payables</td> <td></td> <td style="text-align: right;"><u>18 794 <b>(1of)</b></u></td> </tr> <tr> <td><b>Total liabilities</b></td> <td></td> <td style="text-align: right;"><u>33 794</u></td> </tr> <tr> <td><b>Total equity and liabilities</b></td> <td></td> <td style="text-align: right;"><u><b>67 444 (1of both)</b></u></td> </tr> </tbody> </table>		\$	\$	<b>Assets</b>			<b>Non-current assets</b>			Property, plant and equipment		30 869 <b>(1)</b>	<b>Current assets</b>			Inventory	6 590 <b>(1)</b>		Trade receivables	27 400 <b>(1)</b>		Other receivables	1 745 <b>(1)</b>		Cash at bank	<u>840 <b>(1)</b></u>				<u>36 575</u>	<b>Total assets</b>		<u><b>67 444</b></u>	<b>Equity and liabilities</b>			Equity 1 February 2017	73 200 <b>(1)</b>		Loss for the year	<u>(19 050)<b>(1)</b></u>			54 150		Drawings	<u>(20 500)<b>(1)</b></u>		<b>Total equity</b>		33 650	<b>Non-current liabilities</b>			Bank loan 2025		15 000 <b>(1)</b>	<b>Current liabilities</b>			Trade payables		<u>18 794 <b>(1of)</b></u>	<b>Total liabilities</b>		<u>33 794</u>	<b>Total equity and liabilities</b>		<u><b>67 444 (1of both)</b></u>	<b>(11)</b>
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Question Number	Answer AO3 (2)	Mark
4(e)	<p><b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2 marks.</b></p> <p>Nikki may not have kept control of overheads <b>(1)</b>, which could have resulted in overheads exceeding gross profit <b>(1)</b>.</p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

**TOTAL FOR QUESTION 4 = 25 MARKS**

**Question 5**

5 On 1 January 2017 Margaret provided the following information.

Non-current asset	Cost \$	Accumulated depreciation \$	Depreciation method
Plant and machinery	47 560	25 770	15% straight line
Motor vehicles	44 100	18 680	25% reducing (diminishing) balance

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

During the year ended 31 December 2017, Margaret purchased the following non-current assets.

- A machine costing \$8 360, on credit from ABC Finance.
- A motor vehicle costing \$15 000, paid by cheque.

(a) Prepare a journal entry to record the purchase of the machine.  
A narrative is **not** required.

(2)

**Journal**

Date	Account	Debit \$	Credit \$
31 December 2017			

(b) Explain whether the purchase of the machine should be treated as capital expenditure or revenue expenditure.

(3)

Capital expenditure or revenue expenditure

Explanation

(c) Complete the table at 31 December 2017 for **both** types of non-current asset.

(10)

<b>Non-current asset</b>	<b>Cost \$</b>	<b>Depreciation charge for the year \$</b>	<b>Accumulated depreciation \$</b>	<b>Carrying value \$</b>
Plant and machinery				
Motor vehicles				

(Total for Question 5 = 15 marks)

**TOTAL FOR PAPER = 100 MARKS**

**Model answers to Question 5**

Question Number	Answer AO2 (2)	Mark												
<b>5(a)</b>	<p><b>Award 1 mark for correct figure with label as indicated.</b></p> <p style="text-align: center;"><b>Journal</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 35%;">Account</th> <th style="width: 15%;">Debit \$</th> <th style="width: 35%;">Credit \$</th> </tr> </thead> <tbody> <tr> <td>31 December 2017</td> <td>Plant and machinery</td> <td style="text-align: right;">8 360 <b>(1)</b></td> <td></td> </tr> <tr> <td></td> <td>ABC Finance</td> <td></td> <td style="text-align: right;">8 360 <b>(1)</b></td> </tr> </tbody> </table>	Date	Account	Debit \$	Credit \$	31 December 2017	Plant and machinery	8 360 <b>(1)</b>			ABC Finance		8 360 <b>(1)</b>	<b>(2)</b>
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Question Number	Answer (AO1) 1 (AO3) 2	Mark
<b>5(b)</b>	<p><b>Award marks as indicated.</b></p> <p>Capital expenditure <b>(1)</b></p> <p>The item of machinery expected to last for longer than 12 months <b>(1)</b></p> <p>Should be shown on the statement of financial position in order to provide a true and fair view of the business's assets <b>(1)</b></p> <p><b>Accept other appropriate responses.</b></p>	<b>(3)</b>

Question Number	Answer AO2 (10)	Mark															
<b>5(c)</b>	<p><b>Award marks as indicated</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Non-current asset</th> <th style="width: 15%;">Cost \$</th> <th style="width: 15%;">Depreciation charge for the year \$</th> <th style="width: 15%;">Accumulated depreciation \$</th> <th style="width: 40%;">Carrying value \$</th> </tr> </thead> <tbody> <tr> <td>Plant and machinery</td> <td style="text-align: right;">55 920 <b>(1)</b></td> <td style="text-align: right;">8 388 <b>(1)</b></td> <td style="text-align: right;">34 158 <b>(1)</b></td> <td style="text-align: right;">21 762 <b>(2/1of)</b></td> </tr> <tr> <td>Motor vehicles</td> <td style="text-align: right;">59 100 <b>(1)</b></td> <td style="text-align: right;">10 105 <b>(1)</b></td> <td style="text-align: right;">28 785 <b>(1)</b></td> <td style="text-align: right;">30 315 <b>(2/1of)</b></td> </tr> </tbody> </table>	Non-current asset	Cost \$	Depreciation charge for the year \$	Accumulated depreciation \$	Carrying value \$	Plant and machinery	55 920 <b>(1)</b>	8 388 <b>(1)</b>	34 158 <b>(1)</b>	21 762 <b>(2/1of)</b>	Motor vehicles	59 100 <b>(1)</b>	10 105 <b>(1)</b>	28 785 <b>(1)</b>	30 315 <b>(2/1of)</b>	<b>(10)</b>
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**TOTAL FOR QUESTION 5 = 15 MARKS**

**TOTAL FOR PAPER = 100 MARKS**

2018 年 4 月 LCCI 新制初級考試試卷題目及答案

Question 1

Answer ALL questions. Write your answers in the spaces provided.

- 1 During the month of February 2018, Betty Mancini received the following documents.

ATLANTIC HOLDINGS		Invoice	
Ocean View Washington W11 3SP			
Customer: Betty Mancini		Invoice number 1347 Date 8 February 2018	
Quantity	Description	Unit cost \$	Total cost \$
15	Cameras	210	3 150
8	Phones	295	2 360
<b>Subtotal</b>			5 510
<b>Trade discount</b>			551
<b>Total</b>			4 959

PACIFIC WAREHOUSE		Invoice	
Coastal Way Newquay TR6 3PP			
Customer: Betty Mancini		Invoice number 785 Date 12 February 2018	
Quantity	Description	Unit cost \$	Total cost \$
10	Games consoles	195	1 950
<b>Total</b>			1 950

PACIFIC WAREHOUSE		Invoice	
Coastal Way Newquay TR6 3PP			
Customer: Betty Mancini		Invoice number 821 Date 25 February 2018	
Quantity	Description	Unit cost \$	Total cost \$
15	Games consoles	195	2 925
<b>Total</b>			2 925



<b>ATLANTIC HOLDINGS</b> Ocean View Washington W11 3SP			<b>Invoice</b>
<b>Customer:</b> Betty Mancini		Invoice number 2821 Date 28 February 2018	
<b>Quantity</b>	<b>Description</b>	<b>Unit cost \$</b>	<b>Total cost \$</b>
34	Phones	295	10 030
<b>Subtotal</b>			10 030
<b>Trade discount</b>			1 003
<b>Total</b>			9 027

<b>PACIFIC WAREHOUSE</b> Coastal Way Newquay TR6 3PP			<b>Credit note</b>
<b>Customer:</b> Betty Mancini		Credit note number 162 Date 20 February 2018	
<b>Quantity</b>	<b>Description</b>	<b>Unit cost \$</b>	<b>Total cost \$</b>
10	Games consoles	195	1 950
<b>Total</b>			1 950

<b>INDIAN INDUSTRIES</b> Beach Park Salisbury SP21 5TV	
Receipt number 05896 Date 10 February 2018	
<b>Received from:</b> Betty Mancini	
<b>Description:</b> Full settlement of account balance on 1 February 2018	
<b>The sum of:</b> Two thousand seven hundred and fifty five dollars	
<b>\$ 2 755</b>	Signed Indian Industries

<b>ATLANTIC HOLDINGS</b>	
Ocean View Washington W11 3SP	
	Receipt number 0125 Date 25 February 2018
<b>Received from:</b> Betty Mancini	
<b>Description:</b> Full settlement of account balance on 1 February 2018	
<b>The sum of:</b> Four thousand one hundred and forty five dollars	
<b>\$ 4 145</b>	Signed Atlantic Holdings

- (a) Prepare the purchases day book for the month of February 2018. Total the purchases day book on 28 February 2018.

(5)

**Purchases Day Book**

Date	Supplier	Total \$

On 1 February 2018, Betty Mancini owed the following to her credit suppliers:

Supplier	\$
Atlantic Holdings	4 145
Indian Industries	2 900
Pacific Warehouse	1 015

- (b) Prepare the following accounts for the month of February 2018. Balance the accounts on 28 February 2018 and bring the balances down on 1 March 2018.

(i) **Atlantic Holdings Account**

(5)

Date	Details	\$	Date	Details	\$

(ii) **Indian Industries Account**

(3)

Date	Details	\$	Date	Details	\$

(iii) **Pacific Warehouse Account**

(5)

Date	Details	\$	Date	Details	\$

(iv)

**Purchases Account**

(1)

Date	Details	\$	Date	Details	\$

(v)

**Purchase Returns Account**

(1)

Date	Details	\$	Date	Details	\$

(c) State in which ledger the account of Atlantic Holdings would be maintained.

(1)

(d) (i) State **two** reasons why a supplier may offer a trade discount.

(2)

1 .....

2 .....

(ii) State **two** reasons why a supplier may offer an early payment discount.

(2)

1 .....

2 .....

**(Total for Question 1 = 25 marks)**

**Model answers to Question 1**

Question Number	Answer (AO2) 5	Mark																		
<b>1(a)</b>	<p><b>Award marks as indicated.</b></p> <p style="text-align: center;"><b>Purchases Day Book</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date</th> <th>Supplier</th> <th>Total \$</th> </tr> </thead> <tbody> <tr> <td>8 February</td> <td>Atlantic Holdings</td> <td>4 959 <b>(1)</b></td> </tr> <tr> <td>12 February</td> <td>Pacific Warehouse</td> <td>1 950 <b>(1)</b></td> </tr> <tr> <td>25 February</td> <td>Pacific Warehouse</td> <td>2 925 <b>(1)</b></td> </tr> <tr> <td>28 February</td> <td>Atlantic Holdings</td> <td>9 027 <b>(1)</b></td> </tr> <tr> <td>28 February</td> <td>Total for the month</td> <td><u>18 861</u> <b>(1of)</b></td> </tr> </tbody> </table>	Date	Supplier	Total \$	8 February	Atlantic Holdings	4 959 <b>(1)</b>	12 February	Pacific Warehouse	1 950 <b>(1)</b>	25 February	Pacific Warehouse	2 925 <b>(1)</b>	28 February	Atlantic Holdings	9 027 <b>(1)</b>	28 February	Total for the month	<u>18 861</u> <b>(1of)</b>	<b>(5)</b>
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Question Number	Answer (AO2) 5	Mark																																				
<b>1(b)(i)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Atlantic Holdings Account</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>25 February</td> <td>Cash book</td> <td>4 145 <b>(1)</b></td> <td>1 February</td> <td>Balance b/d</td> <td>4 145 <b>(1)</b></td> </tr> <tr> <td>28 February</td> <td>Balance c/d</td> <td>13 986</td> <td>8 February</td> <td>Purchases day book</td> <td>4 959 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td>28 February</td> <td>Purchases day book</td> <td>9 027 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td>18 131</td> <td></td> <td></td> <td>18 131</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 March</td> <td>Balance b/d</td> <td>13 986 <b>(1of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	25 February	Cash book	4 145 <b>(1)</b>	1 February	Balance b/d	4 145 <b>(1)</b>	28 February	Balance c/d	13 986	8 February	Purchases day book	4 959 <b>(1)</b>				28 February	Purchases day book	9 027 <b>(1)</b>			18 131			18 131				1 March	Balance b/d	13 986 <b>(1of)</b>	<b>(5)</b>
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Question Number	Answer (AO2) 3	Mark																								
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Question Number	Answer (AO2) 1	Mark												
<b>1(b)(v)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Purchases Returns Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">\$</th> <th style="width: 10%; border-left: 1px solid black;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">\$</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td style="border-left: 1px solid black;">28 February</td> <td>Returns outwards day book</td> <td style="text-align: right;">1 950 <b>(1)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$				28 February	Returns outwards day book	1 950 <b>(1)</b>	<b>(1)</b>
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			28 February	Returns outwards day book	1 950 <b>(1)</b>									

Question Number	Answer (AO1) 1	Mark
<b>1(c)</b>	<p><b>Award mark as indicated.</b></p> <p>Payables ledger <b>(1)</b></p>	<b>(1)</b>

Question Number	Answer (AO1) 2	Mark
<b>1(d)(i)</b>	<p><b>Award marks as indicated, up to a maximum of 2</b></p> <p>To encourage bulk buying <b>(1)</b>          To reward loyalty <b>(1)</b>          To incentivise customers of the same trade <b>(1)</b></p>	<b>(2)</b>

Question Number	Answer (AO1) 2	Mark
<b>1 (d)(ii)</b>	<p><b>Award marks as indicated, up to a maximum of 2</b></p> <p>To encourage prompt payment <b>(1)</b>          To reduce irrecoverable debts <b>(1)</b>          To improve cash flow <b>(1)</b></p>	<b>(2)</b>

**TOTAL FOR QUESTION 1 = 25 MARKS**

## Question 2

- 2 On 1 January 2018, Alinka had petty cash of \$126.20 with petty cash vouchers totalling \$73.80

On 2 January 2018, the main cashier restored the petty cash float.

During January 2018, the following transactions were made.

January 2018	Voucher number	Transaction
7	130	Paid for cleaning materials \$18.65
10	131	Paid Bob, a supplier, \$20
12	132	Paid for postage stamps \$14.10
18	133	Paid for a taxi fare \$15.00
24		Sold postage stamps to an employee \$2.20
27	134	Paid for an employee's travel card \$19.00
31	135	Paid for the window cleaner \$22.00

- (a) Prepare the petty cash book for the month ended 31 January 2018. Balance the petty cash book on 31 January 2018 and bring the balance down on 1 February 2018.

(16)





During the period 1 February 2017 to 31 December 2017, total expenditure was:

	\$
Cleaning	516.28
Postage and stationery	295.20

(b) Prepare the following accounts for the year ended 31 January 2018.  
Balance the accounts on 31 January 2018 and show the transfers to the income statement.

(i) **Cleaning Account** (3)

Date	Details	\$	Date	Details	\$

(ii) **Postage and Stationery Account** (4)

Date	Details	\$	Date	Details	\$

(Total for Question 2 = 23 marks)

Model answers to Question 2

Question Number	Answer (AO2) 16	Mark																																																																																																																														
2(a)	<p><b>Award marks where indicated for date, narrative and amount (except for totals).</b></p> <p style="text-align: center;"><b>Petty Cash Book</b></p> <table border="1"> <thead> <tr> <th>Receipts \$</th> <th>Date 2018</th> <th>Details</th> <th>Voucher Number</th> <th>Total \$</th> <th>Cleaning \$</th> <th>Postage and stationery \$</th> <th>Travel \$</th> <th>Payables ledger \$</th> </tr> </thead> <tbody> <tr> <td>126.20 (1)</td> <td>1 January</td> <td>Balance b/d</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>73.80(1)</td> <td>2</td> <td>Cash book</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>7</td> <td>Cleaning</td> <td>130</td> <td>18.65</td> <td>18.65 (1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>10</td> <td>Bob</td> <td>131</td> <td>20.00</td> <td></td> <td></td> <td></td> <td>20.00 (1)</td> </tr> <tr> <td></td> <td>12</td> <td>Postage stamps</td> <td>132</td> <td>14.10</td> <td></td> <td>14.10 (1)</td> <td></td> <td></td> </tr> <tr> <td></td> <td>18</td> <td>Taxi fare</td> <td>133</td> <td>15.00</td> <td></td> <td></td> <td>15.00 (1)</td> <td></td> </tr> <tr> <td>2.20 (1)</td> <td>24</td> <td>Sale postage stamps</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>27</td> <td>Travel card</td> <td>134</td> <td>19.00</td> <td></td> <td></td> <td>19.00 (1)</td> <td></td> </tr> <tr> <td></td> <td>31</td> <td>Window cleaner</td> <td>135</td> <td>22.00</td> <td>22.00 (1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>108.75 (1of)</td> <td>40.65 (1of)</td> <td>14.10 (1of)</td> <td>34.00 (1of)</td> <td>20.00 (1of)</td> </tr> <tr> <td>202.20</td> <td></td> <td>Balance c/d</td> <td></td> <td>93.45</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>202.20 (1of)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>93.45 (1of)</td> <td>1 February</td> <td>Balance b/d</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Receipts \$	Date 2018	Details	Voucher Number	Total \$	Cleaning \$	Postage and stationery \$	Travel \$	Payables ledger \$	126.20 (1)	1 January	Balance b/d							73.80(1)	2	Cash book								7	Cleaning	130	18.65	18.65 (1)					10	Bob	131	20.00				20.00 (1)		12	Postage stamps	132	14.10		14.10 (1)				18	Taxi fare	133	15.00			15.00 (1)		2.20 (1)	24	Sale postage stamps								27	Travel card	134	19.00			19.00 (1)			31	Window cleaner	135	22.00	22.00 (1)								108.75 (1of)	40.65 (1of)	14.10 (1of)	34.00 (1of)	20.00 (1of)	202.20		Balance c/d		93.45									202.20 (1of)					93.45 (1of)	1 February	Balance b/d							<b>(16)</b>
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Question Number	Answer AO2(3)					Mark	
<b>2(b)(i)</b>	<b>Award marks for correct date, details and amounts in combination.</b>						
<b>Cleaning Account</b>							
	<b>Date</b>	<b>Details</b>	<b>\$</b>	<b>Date</b>	<b>Details</b>		<b>\$</b>
	1 January	Balance b/d	516.28 <b>(1)</b>	31 January	Income statement		556.93 <b>(1of)</b>
	31 January	Petty cash book	40.65 <b>(1of)</b>				
			556.93			556.93	
						<b>(3)</b>	

Question Number	Answer AO2(4)					Mark	
<b>2(b)(ii)</b>	<b>Award marks for correct date, details and amounts in combination.</b>						
<b>Postage and Stationery Account</b>							
	<b>Date</b>	<b>Details</b>	<b>\$</b>	<b>Date</b>	<b>Details</b>		<b>\$</b>
	1 January	Balance b/d	295.20 <b>(1)</b>	31 January	Petty cash book		2.20 <b>(1)</b>
	31 January	Petty cash book	14.10 <b>(1of)</b>		Income statement		307.10 <b>(1of)</b>
			309.30			309.30	
						<b>(4)</b>	

**TOTAL FOR QUESTION 2 = 23 MARKS**

**Question 3**

3 Bernie provided the following list of balances at 31 March 2018.

(a) Prepare a trial balance at 31 March 2018, showing the bank balance at that date.

(11)

	\$	Trial balance at 31 March 2018	
		Debit \$	Credit \$
Bank	<b>To be calculated</b>		
Bank loan	16 000		
Carriage outwards	920		
Depreciation charge	21 330		
Equity	133 775		
General expenses	21 270		
Interest paid	1 250		
Other receivables	420		
Petty cash	500		
Property, plant and equipment – cost	276 500		
Property, plant and equipment – accumulated depreciation	102 400		
Purchases	80 220		
Rent received	2 400		
Returns inwards	665		
Returns outwards	390		
Revenue	192 900		
Trade payables ledger control	25 250		
Trade receivables ledger control	44 600		
Wages	35 420		
<b>Total</b>			

(b) (i) State the type of error made in **each** scenario.

(3)

Scenario	Type of error
A cheque paid for general expenses was not entered in the cash book.	
Rent received had been credited to the bank account and debited to the rent received account.	
The purchase of a new machine had been debited to general expenses.	

(ii) State the book of original entry used to record the correction of errors.

(1)

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**(Total for Question 3 = 15 marks)**

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**Model answers to Question 3**

Question Number	Answer (AO2) 11	Mark																																																															
<b>3(a)</b>	<p><b>Award 1 mark for each correct pair of entries, 1 mark for correct bank figure and 1of for total.</b></p> <p style="text-align: center;"><b>Trial balance At 31 March 2018</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">Debit \$</th> <th style="width: 15%; text-align: center;">Credit \$</th> </tr> </thead> <tbody> <tr> <td>Bank</td> <td></td> <td style="text-align: right;">9 980 <b>(1of)</b></td> </tr> <tr> <td>Bank loan</td> <td></td> <td style="text-align: right;">16 000</td> </tr> <tr> <td>Carriage outwards</td> <td style="text-align: right;">920</td> <td></td> </tr> <tr> <td>Depreciation charge</td> <td style="text-align: right;">21 330</td> <td></td> </tr> <tr> <td>Equity</td> <td></td> <td style="text-align: right;">133 775</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">21 270</td> <td></td> </tr> <tr> <td>Interest paid</td> <td style="text-align: right;">1 250</td> <td></td> </tr> <tr> <td>Other receivables</td> <td style="text-align: right;">420</td> <td></td> </tr> <tr> <td>Petty cash</td> <td style="text-align: right;">500</td> <td></td> </tr> <tr> <td>Property, plant and machinery – cost</td> <td style="text-align: right;">276 500</td> <td></td> </tr> <tr> <td>Property, plant and machinery - accumulated depreciation</td> <td></td> <td style="text-align: right;">102 400</td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;">80 220</td> <td></td> </tr> <tr> <td>Rent received</td> <td></td> <td style="text-align: right;">2 400</td> </tr> <tr> <td>Returns inwards</td> <td style="text-align: right;">665</td> <td></td> </tr> <tr> <td>Returns outwards</td> <td></td> <td style="text-align: right;">390</td> </tr> <tr> <td>Revenue</td> <td></td> <td style="text-align: right;">192 900</td> </tr> <tr> <td>Trade payables ledger control</td> <td></td> <td style="text-align: right;">25 250</td> </tr> <tr> <td>Trade receivables ledger control</td> <td style="text-align: right;">44 600</td> <td></td> </tr> <tr> <td>Wages</td> <td style="text-align: right;">35 420</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>483 095</b></td> <td style="text-align: right;"><b>483 095 (1of)</b></td> </tr> </tbody> </table>		Debit \$	Credit \$	Bank		9 980 <b>(1of)</b>	Bank loan		16 000	Carriage outwards	920		Depreciation charge	21 330		Equity		133 775	General expenses	21 270		Interest paid	1 250		Other receivables	420		Petty cash	500		Property, plant and machinery – cost	276 500		Property, plant and machinery - accumulated depreciation		102 400	Purchases	80 220		Rent received		2 400	Returns inwards	665		Returns outwards		390	Revenue		192 900	Trade payables ledger control		25 250	Trade receivables ledger control	44 600		Wages	35 420		<b>Total</b>	<b>483 095</b>	<b>483 095 (1of)</b>	<b>(11)</b>
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Question Number	Answer (AO1) 3	Mark
<b>3(b)(i)</b>	<b>Award marks as indicated.</b> Omission <b>(1)</b> Complete reversal <b>(1)</b> Principle <b>(1)</b>	<b>(3)</b>

Question Number	Answer (AO1) 1	Mark
<b>3(b)(ii)</b>	<b>Award mark as indicated</b> Journal <b>(1)</b>	<b>(1)</b>

**TOTAL FOR QUESTION 3 = 15 MARKS**



**Question 4**

4 (a) Explain **two** differences between capital expenditure and revenue expenditure.

(4)

1 .....

.....

2 .....

.....

The following balances remained in the books of Tey after the preparation of the income statement for the year ended 31 March 2018.

	\$
Bank loan (2018)	12 000
Bank loan (2030)	127 500
Bank	2 495 Cr
Drawings	18 370
Equity – 1 April 2017	11 390
Inventory	39 950
Land and buildings	
Cost	144 500
Accumulated depreciation	14 500
Motor vehicles	
Cost	36 290
Accumulated depreciation	21 490
Profit for the year	<b>To be calculated</b>
Trade payables ledger control	12 260
Trade receivables ledger control	14 370

**Additional information**

- During the year ended 31 March 2018, Tey introduced additional equity of \$27 220





**Model answers to Question 4**

Question Number	Answer AO3 (4)	Mark
<b>4(a)</b>	<p><b>Award 1 mark for each identification and 1 mark for each linked justification/reasoning.</b></p> <p>Capital expenditure is expenditure on the purchase of or improvement to non-current assets <b>(1)</b>, and is shown on the statement of financial position <b>(1)</b>.</p> <p>Revenue expenditure is expenditure on the day to day running of the business <b>(1)</b> and is shown on the income statement <b>(1)</b></p> <p><b>Accept other appropriate responses.</b></p>	<b>(4)</b>

Question Number	Answer (AO2) 16	Mark																																																																								
<b>4(b)</b>	<p><b>Award 1 mark for each correct figure with understandable label as indicated.</b></p> <p style="text-align: center;"><b>Tey</b> <b>Statement of financial position at 31 March 2018</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">\$</th> <th style="width: 20%; text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td><b>Assets</b></td> <td></td> <td></td> </tr> <tr> <td><b>Non-current assets</b></td> <td></td> <td></td> </tr> <tr> <td>Land and buildings</td> <td></td> <td style="text-align: right;">130 000 <b>(1)</b></td> </tr> <tr> <td>Motor vehicles</td> <td></td> <td style="text-align: right;"><u>14 800 <b>(1)</b></u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">144 800</td> </tr> <tr> <td><b>Current assets</b></td> <td></td> <td></td> </tr> <tr> <td>Inventory</td> <td style="text-align: right;">39 950 <b>(1)</b></td> <td></td> </tr> <tr> <td>Trade receivables</td> <td style="text-align: right;"><u>14 370 <b>(1)</b></u></td> <td style="text-align: right;"><u>54 320</u></td> </tr> <tr> <td><b>Total assets</b></td> <td></td> <td style="text-align: right;"><u>199 120 <b>(1of)</b></u></td> </tr> <tr> <td><b>Equity and liabilities</b></td> <td></td> <td></td> </tr> <tr> <td>Equity 1 April 2017</td> <td style="text-align: right;">11 390 <b>(1)</b></td> <td></td> </tr> <tr> <td>Equity introduced</td> <td style="text-align: right;">27 220<b>(1)</b></td> <td></td> </tr> <tr> <td>Profit for the year</td> <td style="text-align: right;">24 625<b>(1of)</b></td> <td></td> </tr> <tr> <td>Drawings</td> <td style="text-align: right;"><u>(18 370)<b>(1)</b></u></td> <td></td> </tr> <tr> <td><b>Total equity</b></td> <td></td> <td style="text-align: right;">44 865 <b>(1of)</b></td> </tr> <tr> <td><b>Non-current liabilities</b></td> <td></td> <td></td> </tr> <tr> <td>Bank loan 2030</td> <td></td> <td style="text-align: right;">127 500 <b>(1)</b></td> </tr> <tr> <td><b>Current liabilities</b></td> <td></td> <td></td> </tr> <tr> <td>Bank loan 2018</td> <td style="text-align: right;">12 000 <b>(1)</b></td> <td></td> </tr> <tr> <td>Trade payables</td> <td style="text-align: right;">12 260 <b>(1)</b></td> <td></td> </tr> <tr> <td>Bank overdraft</td> <td style="text-align: right;"><u>2 495 <b>(1)</b></u></td> <td style="text-align: right;"><u>26 755</u></td> </tr> <tr> <td><b>Total liabilities</b></td> <td></td> <td style="text-align: right;">154 255 <b>(1of)</b></td> </tr> <tr> <td><b>Total equity and liabilities</b></td> <td></td> <td style="text-align: right;"><u>199 120 <b>(1of)</b></u></td> </tr> </tbody> </table>		\$	\$	<b>Assets</b>			<b>Non-current assets</b>			Land and buildings		130 000 <b>(1)</b>	Motor vehicles		<u>14 800 <b>(1)</b></u>			144 800	<b>Current assets</b>			Inventory	39 950 <b>(1)</b>		Trade receivables	<u>14 370 <b>(1)</b></u>	<u>54 320</u>	<b>Total assets</b>		<u>199 120 <b>(1of)</b></u>	<b>Equity and liabilities</b>			Equity 1 April 2017	11 390 <b>(1)</b>		Equity introduced	27 220 <b>(1)</b>		Profit for the year	24 625 <b>(1of)</b>		Drawings	<u>(18 370)<b>(1)</b></u>		<b>Total equity</b>		44 865 <b>(1of)</b>	<b>Non-current liabilities</b>			Bank loan 2030		127 500 <b>(1)</b>	<b>Current liabilities</b>			Bank loan 2018	12 000 <b>(1)</b>		Trade payables	12 260 <b>(1)</b>		Bank overdraft	<u>2 495 <b>(1)</b></u>	<u>26 755</u>	<b>Total liabilities</b>		154 255 <b>(1of)</b>	<b>Total equity and liabilities</b>		<u>199 120 <b>(1of)</b></u>	<b>(16)</b>
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Question Number	Answer A03 (2)	Mark
4(c)	<b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2 marks.</b>  The bank is a creditor <b>(1)</b> as the bank account is overdrawn <b>(1)</b>  <b>Accept other appropriate responses.</b>	     <b>(2)</b>

**TOTAL FOR QUESTION 4 = 22 MARKS**

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**Question 5**

5 (a) Calculate the **total** depreciation charge for the year ended 31 March 2018.

(4)

Non-current asset	Depreciation method	Cost \$	Accumulated depreciation \$	Depreciation charge for the year ended 31 March 2018 \$
Plant and machinery	15% straight line	86 500	26 500	
Motor vehicles	20% reducing (diminishing) balance	43 200	26 100	
Total				

On 31 March 2018 Usha's draft profit for the year was \$92 170

(b) Calculate the adjusted profit for the year ended 31 March 2018.

(6)

	\$	\$
Draft profit for the year		92 170
Depreciation charge	Calculated in (a)	
Irrecoverable debt	463	
Prepaid insurance	174	
Rental income owed	1 100	
Interest payable accrued	28	
Adjusted profit		

(c) Explain why Usha adjusted her profit for the insurance paid in advance.

(2)

.....

.....

.....

(d) State in which section of the statement of financial position the following would be shown.

(3)

	Section
Accumulated depreciation	
Bank interest owing	
Rental income owing	

(Total for Question 5 = 15 marks)

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**TOTAL FOR PAPER = 100 MARKS**

**Model answers to Question 5**

Question Number	Answer AO2 (4)	Mark
<b>5(a)</b>	<p><b>Award marks as indicated.</b></p> <p>12 975 <b>(1)</b>                      17 100 <b>(1)</b> x 20% = 3 420 <b>(1of)</b></p> <p>Total \$16 395 <b>(1of)</b></p>	<b>(4)</b>

Question Number	Answer AO2 (6)	Mark																
<b>5(b)</b>	<p><b>Award marks as indicated.</b></p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Draft profit for the year</td> <td style="text-align: right;">92 170</td> </tr> <tr> <td>Depreciation charge</td> <td style="text-align: right;">(16 395) <b>(1of from (a))</b></td> </tr> <tr> <td>Irrecoverable debt \$463</td> <td style="text-align: right;">(463) <b>(1)</b></td> </tr> <tr> <td>Prepaid insurance \$174</td> <td style="text-align: right;">174 <b>(1)</b></td> </tr> <tr> <td>Rental income owed \$1 100</td> <td style="text-align: right;">1 100 <b>(1)</b></td> </tr> <tr> <td>Interest payable accrued \$28</td> <td style="text-align: right;">(28) <b>(1)</b></td> </tr> <tr> <td>Adjusted profit</td> <td style="text-align: right;">76 558 <b>(1of)</b></td> </tr> </tbody> </table>		\$	Draft profit for the year	92 170	Depreciation charge	(16 395) <b>(1of from (a))</b>	Irrecoverable debt \$463	(463) <b>(1)</b>	Prepaid insurance \$174	174 <b>(1)</b>	Rental income owed \$1 100	1 100 <b>(1)</b>	Interest payable accrued \$28	(28) <b>(1)</b>	Adjusted profit	76 558 <b>(1of)</b>	<b>(6)</b>
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Question Number	Answer (AO3) 2	Mark
<b>5(c)</b>	<p><b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2.</b></p> <p>To ensure that the insurance expense is matched against the income it generates <b>(1)</b> to ensure that the financial statements show a true and fair view <b>(1)</b>.</p> <p><b>Accept other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer (AO1) 3	Mark								
<b>5(d)</b>	<p><b>Award marks as indicated</b></p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: center;">Section</th> </tr> </thead> <tbody> <tr> <td>Accumulated depreciation</td> <td style="text-align: right;">Non-current assets <b>(1)</b></td> </tr> <tr> <td>Bank interest owing</td> <td style="text-align: right;">Current liabilities <b>(1)</b></td> </tr> <tr> <td>Rental income owing</td> <td style="text-align: right;">Current assets <b>(1)</b></td> </tr> </tbody> </table>		Section	Accumulated depreciation	Non-current assets <b>(1)</b>	Bank interest owing	Current liabilities <b>(1)</b>	Rental income owing	Current assets <b>(1)</b>	<b>(3)</b>
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Accumulated depreciation	Non-current assets <b>(1)</b>									
Bank interest owing	Current liabilities <b>(1)</b>									
Rental income owing	Current assets <b>(1)</b>									

**TOTAL FOR QUESTION 5 = 15 MARKS**

**TOTAL FOR PAPER = 100 MARKS**



2018 年 6 月 LCCI 新制初級考試試卷題目及答案

Question 1

1 Toby Olubi offers credit customers:

- a trade discount of 5% for orders with a list price of \$2 000 or more
- an early payment discount of 10% on all invoices paid within 7 days.

During April 2018, Toby issued the following invoices.

TOBY OLUBI		Invoice	
Boggan Road Snowdonia LL55 4NW			
Customer: Brad		Invoice number 1060 Date 18 April 2018	
Quantity	Description	Unit cost \$	Total cost \$
200	Hats	9.90	1 980
12	Coats	145.00	1 740
<b>Subtotal</b>			3 720
<b>Trade discount</b>			186
<b>Total</b>			3 534

TOBY OLUBI		Invoice	
Boggan Road Snowdonia LL55 4NW			
Customer: Lamin		Invoice number 1061 Date 24 April 2018	
Quantity	Description	Unit cost \$	Total cost \$
12	Coats	145.00	1 740
<b>Subtotal</b>			1 740
<b>Trade discount</b>			
<b>Total</b>			1 740

TOBY OLUBI Boggan Road Snowdonia LL55 4NW			Invoice
<b>Customer:</b> Greg		Invoice number 1062 Date 26 April 2018	
Quantity	Description	Unit cost \$	Total cost \$
50	Hats	9.90	495
<b>Subtotal</b>			495
<b>Trade discount</b>			
<b>Total</b>			495

TOBY OLUBI Boggan Road Snowdonia LL55 4NW			Invoice
<b>Customer:</b> Mica		Invoice number 1063 Date 29 April 2018	
Quantity	Description	Unit cost \$	Total cost \$
20	Trousers	69.00	1 380
8	Coats	145.00	1 160
<b>Subtotal</b>			2 540
<b>Trade discount</b>			127
<b>Total</b>			2 413

During the month of April 2018, Toby made the following transactions.

April 2018	Transaction
10	All customers paid their balances owing at 1 April 2018 by cheque
14	The cheque received from Brad on 10 April 2018 was returned by the bank as dishonoured
29	Lamin paid invoice number 1061
30	Greg returned the hats purchased on 26 April 2018

(a) Prepare the sales day book for the month of April 2018. Total the sales day book on 30 April 2018.

(5)

**Sales Day Book**

Date	Invoice number	Customer	Total \$

(b) Complete the following table for the transaction on the 30 April 2018.

(2)

Transaction	Document	Book of original entry
Greg returned the hats purchased on 26 April 2018.		

On 1 April 2018, Toby's credit customers owed the following amounts.

Customer	\$
Brad	875
Greg	2 250
Lamin	1 570
Mica	434

(c) Prepare the following accounts for the month of April 2018. Balance the accounts on 30 April 2018 and bring the balances down on 1 May 2018.

(i) **Brad Account**

(5)

Date	Details	\$	Date	Details	\$

(ii) **Greg Account**

(4)

Date	Details	\$	Date	Details	\$

(iii)

**Lamin Account**

(5)

Date	Details	\$	Date	Details	\$

(d) Prepare the statement of account for Mica for the month of April 2018.

(4)

**TOBY OLUBI**  
Boggan Road Snowdonia LL55 4NW  
Statement of Account

Date: 30 April 2018

**Customer: Mica**

Date	Reference	Debit \$	Credit \$	Balance \$
Amount due				

*Please make all cheques payable to Toby Olubi*

(Total for Question 1 = 25 marks)

**Model answers to Question 1**

Question Number	Answer (AO2) 5	Mark																								
<b>1 (a)</b>	<p><b>Award marks as indicated.</b></p> <p style="text-align: center;"><b>Sales Day Book</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date April 2018</th> <th>Invoice number</th> <th>Customer</th> <th>Total \$</th> </tr> </thead> <tbody> <tr> <td>18</td> <td>1060</td> <td>Brad</td> <td>3 534 <b>(1)</b></td> </tr> <tr> <td>24</td> <td>1061</td> <td>Lamin</td> <td>1 740 <b>(1)</b></td> </tr> <tr> <td>26</td> <td>1062</td> <td>Greg</td> <td>495 <b>(1)</b></td> </tr> <tr> <td>29</td> <td>1063</td> <td>Mica</td> <td>2 413 <b>(1)</b></td> </tr> <tr> <td>30</td> <td colspan="2">Total for month</td> <td>8 182 <b>(1of)</b></td> </tr> </tbody> </table>	Date April 2018	Invoice number	Customer	Total \$	18	1060	Brad	3 534 <b>(1)</b>	24	1061	Lamin	1 740 <b>(1)</b>	26	1062	Greg	495 <b>(1)</b>	29	1063	Mica	2 413 <b>(1)</b>	30	Total for month		8 182 <b>(1of)</b>	<b>(5)</b>
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Greg returned the hats purchased on 26 April 2018	Credit note <b>(1)</b>	Returns inwards day book <b>(1)</b>						

Question Number	Answer (AO2) 5	Mark																																				
<b>1(c)(i)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Brad Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 April 2018</td> <td>Balance b/d</td> <td>875 <b>(1)</b></td> <td>10 April 2018</td> <td>Cash book</td> <td>875 <b>(1)</b></td> </tr> <tr> <td>14</td> <td>Cash book</td> <td>875 <b>(1)</b></td> <td>30</td> <td>Balance c/d</td> <td>4 409</td> </tr> <tr> <td>18</td> <td>Sales day book</td> <td>3 534 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>5 284</td> <td></td> <td></td> <td>5 284</td> </tr> <tr> <td>1 May</td> <td>Balance b/d</td> <td>4 409 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 April 2018	Balance b/d	875 <b>(1)</b>	10 April 2018	Cash book	875 <b>(1)</b>	14	Cash book	875 <b>(1)</b>	30	Balance c/d	4 409	18	Sales day book	3 534 <b>(1)</b>						5 284			5 284	1 May	Balance b/d	4 409 <b>(1of)</b>				<b>(5)</b>
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<b>1(c)(iii)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Lamin Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 April 2018</td> <td>Balance b/d</td> <td>1 570 <b>(1)</b></td> <td>10 April 2018</td> <td>Cash book</td> <td>1 570 <b>(1)</b></td> </tr> <tr> <td>24</td> <td>Sales day book</td> <td>1 740 <b>(1)</b></td> <td>29</td> <td>Cash book</td> <td>1 566 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash book /Discount allowed</td> <td>174 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td>3 310</td> <td></td> <td></td> <td>3 310</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 April 2018	Balance b/d	1 570 <b>(1)</b>	10 April 2018	Cash book	1 570 <b>(1)</b>	24	Sales day book	1 740 <b>(1)</b>	29	Cash book	1 566 <b>(1)</b>					Cash book /Discount allowed	174 <b>(1)</b>			3 310			3 310	<b>(5)</b>
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<b>1(d)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="text-align: center;"><b>TOBY OLUBI</b> Boggan Road Snowdonia LL55 4NW</p> <p style="text-align: center;"><b>Statement of Account</b>      Date: 30 April 2018</p> <p><b>Mica</b> 28 Snow Lane Cardiff CF5 6YT</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Reference</th> <th>Debit \$</th> <th>Credit \$</th> <th>Balance \$</th> </tr> </thead> <tbody> <tr> <td>1 April</td> <td>Balance</td> <td></td> <td></td> <td>434 <b>(1)</b></td> </tr> <tr> <td>10</td> <td>Payment</td> <td></td> <td>434</td> <td>0 <b>(1)</b></td> </tr> <tr> <td>29</td> <td>Sales</td> <td>2 413</td> <td></td> <td>2 413 <b>(1)</b></td> </tr> <tr> <td colspan="4" style="text-align: right;">Amount due</td> <td>2 413 <b>(1of)</b></td> </tr> </tbody> </table> <p style="text-align: center;"><b>Please make all cheques payable to Toby Olubi</b></p> </div>	Date	Reference	Debit \$	Credit \$	Balance \$	1 April	Balance			434 <b>(1)</b>	10	Payment		434	0 <b>(1)</b>	29	Sales	2 413		2 413 <b>(1)</b>	Amount due				2 413 <b>(1of)</b>	<b>(4)</b>
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Amount due				2 413 <b>(1of)</b>																							

**Total for Question 1 = 25 marks**



**Question 2**

2 Seun provided the following information for the year ended 31 May 2018.

	\$
<b>Balances at 1 June 2017</b>	
Trade payables ledger control account	7 364
Trade receivables ledger control account	11 212
<b>For the year ended 31 May 2018</b>	
Cash purchases	875
Cash sales	2 390
Credit customer cheque dishonoured	120
Credit purchases	36 453
Credit sales	97 970
Discount allowed	438
Discount received	780
Irrecoverable debt	555
Payments to credit suppliers	33 320
Receipts from credit customers	98 144
Returns from credit customers	110
Returns to credit suppliers	387
Transfer from receivables ledger to payables ledger	500

(a) Prepare the following accounts for the year ended 31 May 2018.  
Balance the accounts on 31 May 2018 and bring the balances down on  
1 June 2018.

(i) **Trade Payables Ledger Control Account**

(8)

Date	Details	\$	Date	Details	\$

(ii) **Trade Receivables Ledger Control Account**

(10)

Date	Details	\$	Date	Details	\$

(b) (i) State the reason why Seun made a transfer from the receivables ledger to the payables ledger.

(1)

(ii) State the ledger in which the trade receivables ledger control account is kept.

(1)

**(Total for Question 2 = 20 marks)**

**Model answers to Question 2**

Question Number	Answer (AO2) 8	Mark																																																
<b>2(a)(i)</b>	<p><b>Award marks as indicated for figures. Award 1 mark for all correct dates and narratives.</b></p> <p style="text-align: center;"><b>Trade Payables Ledger Control Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 35%;">Details</th> <th style="width: 10%;">\$</th> <th style="width: 15%;">Date</th> <th style="width: 15%;">Details</th> <th style="width: 10%;">\$</th> </tr> </thead> <tbody> <tr> <td>31 May 2018</td> <td>Cash book</td> <td style="text-align: right;">33 320 <b>(1)</b></td> <td>1 June 2017</td> <td>Balance b/d</td> <td style="text-align: right;">7 364 <b>(1)</b></td> </tr> <tr> <td></td> <td>Cash book/Discount received</td> <td style="text-align: right;">780 <b>(1)</b></td> <td>31 May 2018</td> <td>Purchases day book</td> <td style="text-align: right;">36 453 <b>(1)</b></td> </tr> <tr> <td></td> <td>Returns outwards day book</td> <td style="text-align: right;">387 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Trade receivables ledger/contra/set off</td> <td style="text-align: right;">500 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Balance c/d</td> <td style="text-align: right;">8 830</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">43817</td> <td></td> <td></td> <td style="text-align: right;">43 817</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 June 2018</td> <td>Balance b/d</td> <td style="text-align: right;">8 830 <b>(1of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 May 2018	Cash book	33 320 <b>(1)</b>	1 June 2017	Balance b/d	7 364 <b>(1)</b>		Cash book/Discount received	780 <b>(1)</b>	31 May 2018	Purchases day book	36 453 <b>(1)</b>		Returns outwards day book	387 <b>(1)</b>					Trade receivables ledger/contra/set off	500 <b>(1)</b>					Balance c/d	8 830						43817			43 817				1 June 2018	Balance b/d	8 830 <b>(1of)</b>	<b>(8)</b>
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Question Number	Answer AO2 (10)	Mark																																																						
<b>2(a)(ii)</b>	<p><b>Award marks as indicated for figures. Award 1 mark for all correct dates and narratives.</b></p> <p style="text-align: center;"><b>Trade Receivables Ledger Control Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 June 2017</td> <td>Balance b/d</td> <td>11 212 <b>(1)</b></td> <td>31 May 2018</td> <td>Cash book</td> <td>98 144 <b>(1)</b></td> </tr> <tr> <td>31 May 2018</td> <td>Sales day book</td> <td>97 970 <b>(1)</b></td> <td></td> <td>Returns inwards day book</td> <td>110 <b>(1)</b></td> </tr> <tr> <td></td> <td>Cash book</td> <td>120 <b>(1)</b></td> <td></td> <td>Cash book / Discount allowed</td> <td>438 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Journal/Irrecoverable debt</td> <td>555 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Trade payables ledger/contra/set off</td> <td>500 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td>9 555</td> </tr> <tr> <td></td> <td></td> <td>109 302</td> <td></td> <td></td> <td>109 302</td> </tr> <tr> <td>1 June 2018</td> <td>Balance b/d</td> <td>9 555 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 June 2017	Balance b/d	11 212 <b>(1)</b>	31 May 2018	Cash book	98 144 <b>(1)</b>	31 May 2018	Sales day book	97 970 <b>(1)</b>		Returns inwards day book	110 <b>(1)</b>		Cash book	120 <b>(1)</b>		Cash book / Discount allowed	438 <b>(1)</b>					Journal/Irrecoverable debt	555 <b>(1)</b>					Trade payables ledger/contra/set off	500 <b>(1)</b>					Balance c/d	9 555			109 302			109 302	1 June 2018	Balance b/d	9 555 <b>(1of)</b>				<b>(10)</b>
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Question Number	Answer (AO1) 1	Mark
<b>2(b)(i)</b>	<p><b>Award mark as indicated.</b></p> <p>A credit customer is also a supplier of the business <b>(1)</b></p>	<b>(1)</b>

Question Number	Answer (AO1) 1	Mark
<b>2(b)(ii)</b>	<p><b>Award mark as indicated</b></p> <p>Nominal <b>(1)</b></p> <p><b>Accept other appropriate responses</b></p>	<b>(1)</b>

**Total for Question 2 = 20 marks**

**Question 3**

3 On 30 April 2018, Ngozi's cash book showed a debit balance of \$3 165. His bank statement showed a credit balance of \$2 621

He identified that the following items **were not** in the cash book but **were** on the bank statement.

- Bank charges \$26
- A direct debit for insurance of \$50

He also identified that a cheque from a credit customer for \$934 had been entered as \$394 in his cash book.

He identified that the following items **were** in the cash book but **were not** on the bank statement.

- Cheques banked totalling \$2 628 had not yet been processed by the bank.
- Cheques totalling \$1 620 had not yet been paid by the bank.

(a) Update the cash book on 30 April 2018.  
Balance the book on that date and bring the balance down on 1 May 2018.

(5)

**Cash Book (Bank column only)**

Date	Details	\$	Date	Details	\$



(c) Identify **two** errors Ngozi made when completing the cheque.

(2)

1 .....

2 .....

(d) Explain why, when the cashbook has a debit balance, this is shown as a credit balance on the bank statement.

(2)

.....

.....

.....

.....

**(Total for Question 3 = 15 marks)**



**Model answers to Question 3**

Question Number	Answer (AO2) 5	Mark																																				
<b>3(a)</b>	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Cash Book (Bank column only)</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>30 April 2018</td> <td>Balance b/d</td> <td style="text-align: right;">3 165 <b>(1)</b></td> <td>30 April 2018</td> <td>Bank charges</td> <td style="text-align: right;">26 <b>(1)</b></td> </tr> <tr> <td></td> <td>Trade receivables (ledger control)</td> <td style="text-align: right;">540 <b>(1)</b></td> <td></td> <td>Insurance</td> <td style="text-align: right;">50 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td style="text-align: right;">3 629</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">3 705</td> <td></td> <td></td> <td style="text-align: right;">3 705</td> </tr> <tr> <td>1 May</td> <td>Balance b/d</td> <td style="text-align: right;">3 629 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	30 April 2018	Balance b/d	3 165 <b>(1)</b>	30 April 2018	Bank charges	26 <b>(1)</b>		Trade receivables (ledger control)	540 <b>(1)</b>		Insurance	50 <b>(1)</b>					Balance c/d	3 629			3 705			3 705	1 May	Balance b/d	3 629 <b>(1of)</b>				<b>(5)</b>
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Question Number	Answer (AO2) 6	Mark																		
<b>3(b)</b>	<p><b>Award 1 mark for each correct label as indicated and 1 mark for each figure with understandable label</b></p> <p><b>Bank reconciliation statement at 30 April 2018</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Balance per cash book <b>(1)</b></td> <td></td> <td style="text-align: right;">3 629 <b>(1of)</b></td> </tr> <tr> <td>Add: Unpresented cheques</td> <td></td> <td style="text-align: right;"><u>1 620 <b>(1)</b></u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">5 249</td> </tr> <tr> <td>Less: Outstanding lodgements</td> <td></td> <td style="text-align: right;"><u>2 628 <b>(1)</b></u></td> </tr> <tr> <td>Balance per bank statement <b>(1)</b></td> <td></td> <td style="text-align: right;"><u>2 621 <b>(1)</b></u></td> </tr> </table>		\$	\$	Balance per cash book <b>(1)</b>		3 629 <b>(1of)</b>	Add: Unpresented cheques		<u>1 620 <b>(1)</b></u>			5 249	Less: Outstanding lodgements		<u>2 628 <b>(1)</b></u>	Balance per bank statement <b>(1)</b>		<u>2 621 <b>(1)</b></u>	<b>(6)</b>
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Balance per bank statement <b>(1)</b>		<u>2 621 <b>(1)</b></u>																		

Question Number	Answer AO1 (2)	Mark
<b>3(c)</b>	<p><b>Award marks as indicated max 2 marks.</b></p> <p>Wrong year should be 2018 not 2017 <b>(1)</b> Words and figures differ <b>(1)</b></p>	<b>(2)</b>

Question Number	Answer AO3 (2)	Mark
<b>3(d)</b>	<b>Award 1 mark for identification and 1 mark for linked justification/reasoning.</b>  The cashbook shows a debit balance as the business has money in their account <b>(1)</b> whereas the bank statement shows the alternative view, as the business is a creditor it is a credit balance. <b>(1)</b>  <b>Accept other appropriate responses</b>	<b>(2)</b>

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**TOTAL FOR QUESTION 3 = 15 MARKS**

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**Question 4**

4 Kim provided the following information for two of her employees.

Oh, paid an annual salary of \$26 400

Seong, paid \$3.40 per unit up to 500 units and \$4.50 per unit thereafter.

During May 2018, production was 640 units.

On 31 May 2018, the following deductions were made from the employees' gross pay.

	<b>Statutory \$</b>	<b>Voluntary \$</b>
Oh	296	65
Seong	315	58

(a) Calculate, for May 2018, the gross pay and the net pay for each employee.

(6)

	<b>Oh</b>	<b>Seong</b>
Gross pay		
Deductions		
Net pay		

(b) (i) Complete the table to identify the type of error and the account to be debited and credited in order to correct each error.

(9)

Error	Type of error	Account to be debited	Account to be credited
A receipt from Hakeem, a credit customer, had been posted to the account of Sakeem.			
A motor vehicle, purchased on credit from Bob, had not been recorded in the books of account.			
Motor vehicle repairs had been recorded in the motor vehicles account.			

(ii) Explain what effect posting the receipt from Hakeem to Sakeem's account would have on the trial balance.

(2)

.....

.....

.....

.....

(iii) State the book of original entry used to record the purchase of non-current assets on credit.

(1)

.....

**(Total for Question 4 = 18 marks)**

**Model answers to Question 4**

Question Number	Answer AO2 (6)	Mark												
<b>4(a)</b>	<b>Award marks as indicated.</b>													
	<table border="1"> <thead> <tr> <th></th> <th><b>Oh</b></th> <th><b>Seong</b></th> </tr> </thead> <tbody> <tr> <td>Gross pay</td> <td>\$2 200 <b>(1)</b></td> <td>\$2 330 <b>(1)</b></td> </tr> <tr> <td>Deductions</td> <td>\$361 <b>(1)</b></td> <td>\$373 <b>(1)</b></td> </tr> <tr> <td>Net pay</td> <td>\$1 839 <b>(1of)</b></td> <td>\$1 957 <b>(1of)</b></td> </tr> </tbody> </table>			<b>Oh</b>	<b>Seong</b>	Gross pay	\$2 200 <b>(1)</b>	\$2 330 <b>(1)</b>	Deductions	\$361 <b>(1)</b>	\$373 <b>(1)</b>	Net pay	\$1 839 <b>(1of)</b>	\$1 957 <b>(1of)</b>
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Deductions	\$361 <b>(1)</b>		\$373 <b>(1)</b>											
Net pay	\$1 839 <b>(1of)</b>	\$1 957 <b>(1of)</b>												
		<b>(6)</b>												

Question Number	Answer AO1 (3) AO2 (6)	Mark												
<b>4(b)(i)</b>	<b>Award marks as indicated.</b>													
	<table border="1"> <thead> <tr> <th><b>Type of error</b></th> <th><b>Account to be debited</b></th> <th><b>Account to be credited</b></th> </tr> </thead> <tbody> <tr> <td>Commission <b>(1)</b></td> <td>Sakeem <b>(1)</b></td> <td>Hakeem <b>(1)</b></td> </tr> <tr> <td>Omission <b>(1)</b></td> <td>Motor vehicle <b>(1)</b></td> <td>Bob <b>(1)</b></td> </tr> <tr> <td>Principle <b>(1)</b></td> <td>Motor vehicle repairs <b>(1)</b></td> <td>Motor vehicles <b>(1)</b></td> </tr> </tbody> </table>		<b>Type of error</b>	<b>Account to be debited</b>	<b>Account to be credited</b>	Commission <b>(1)</b>	Sakeem <b>(1)</b>	Hakeem <b>(1)</b>	Omission <b>(1)</b>	Motor vehicle <b>(1)</b>	Bob <b>(1)</b>	Principle <b>(1)</b>	Motor vehicle repairs <b>(1)</b>	Motor vehicles <b>(1)</b>
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		<b>(9)</b>												

Question Number	Answer (AO3) 2	Mark
<b>4(b)(ii)</b>	<b>Award 1 mark for identification and 1 mark for linked justification/reasoning up to a maximum of 2.</b>	
	No effect <b>(1)</b> as the amount of the debit entry made is equal to the amount of the credit entry <b>(1)</b>	
		<b>(2)</b>

Question Number	Answer AO1 (1)	Mark
<b>4(b)(iii)</b>	<b>Award mark as indicated.</b>	
	Journal <b>(1)</b>	
		<b>(1)</b>

**TOTAL FOR QUESTION 4 = 20 MARKS**

## Question 5

5 On 31 May 2018, Mirai extracted the following balances.

	\$
Carriage outwards	940
Depreciation charge	1 890
General expenses	24 200
Interest paid	690
Inventory 1 June 2017	33 600
Purchases	92 300
Rent paid	13 000
Returns inwards	1 730
Returns outwards	870
Revenue	293 710
Trade receivables ledger control	34 080
Wages	10 880

### Additional information

At 31 May 2018:

- inventory \$24 250
- interest owed \$20
- rent paid in advance \$1 000
- irrecoverable debt \$750



(b) Prepare an extract of the statement of financial position at 31 May 2018, showing the **current assets** section only.

(3)

**Mirai**  
**Statement of financial position at 31 May 2018**

**Current assets**

.....

.....

.....

.....

.....

.....

.....

.....

(c) Explain **two** differences between carriage inwards and carriage outwards.

(4)

1 .....

.....

.....

2 .....

.....

.....

(Total for Question 5 = 22 marks)

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**TOTAL FOR PAPER = 100 MARKS**



**Model answers to Question 5**

Question Number	Answer AO2 (15)	Mark																																																																		
<b>5(a)</b>	<p><b>Award marks for correct figures with understandable labels as indicated.</b></p> <p style="text-align: center;"><b>Mirai</b> <b>Income statement for the year ended 31 May 2018</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Revenue</td> <td></td> <td style="text-align: right;">293 710</td> </tr> <tr> <td>Returns inwards</td> <td></td> <td style="text-align: right;">(1 730)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">291 980 <b>(1)</b></td> </tr> <tr> <td>Cost of sales</td> <td></td> <td></td> </tr> <tr> <td>Opening inventory</td> <td style="text-align: right;">33 600</td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;">92 300</td> <td></td> </tr> <tr> <td>Returns outwards</td> <td style="text-align: right;">(870)</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">125 030 <b>(1)</b></td> <td></td> </tr> <tr> <td>Closing inventory</td> <td style="text-align: right;">24 250 <b>(1)</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">100 780 <b>(1of)</b></td> </tr> <tr> <td>Gross Profit</td> <td></td> <td style="text-align: right;">191 200 <b>(1of)</b></td> </tr> <tr> <td>Less expenses:</td> <td></td> <td></td> </tr> <tr> <td>Carriage outwards</td> <td style="text-align: right;">940 <b>(1)</b></td> <td></td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">24 200 <b>(1)</b></td> <td></td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">1 890 <b>(1)</b></td> <td></td> </tr> <tr> <td>Irrecoverable debt</td> <td style="text-align: right;">750 <b>(1)</b></td> <td></td> </tr> <tr> <td>Rent <b>W1</b></td> <td style="text-align: right;">12 000 <b>(2)</b></td> <td></td> </tr> <tr> <td>Interest payable <b>W2</b></td> <td style="text-align: right;">710 <b>(2)</b></td> <td></td> </tr> <tr> <td>Wages</td> <td style="text-align: right;">10 880 <b>(1)</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">51 370</td> </tr> <tr> <td>Profit for the year</td> <td></td> <td style="text-align: right;">139 830 <b>(1of)</b></td> </tr> </tbody> </table> <p><b>W1</b> 13 000 <b>(1)</b> - 1000 = 12 000 <b>(1of)</b>  <b>W2</b> 690 <b>(1)</b> + 20 = 710 <b>(1of)</b></p>		\$	\$	Revenue		293 710	Returns inwards		(1 730)			291 980 <b>(1)</b>	Cost of sales			Opening inventory	33 600		Purchases	92 300		Returns outwards	(870)			125 030 <b>(1)</b>		Closing inventory	24 250 <b>(1)</b>				100 780 <b>(1of)</b>	Gross Profit		191 200 <b>(1of)</b>	Less expenses:			Carriage outwards	940 <b>(1)</b>		General expenses	24 200 <b>(1)</b>		Depreciation	1 890 <b>(1)</b>		Irrecoverable debt	750 <b>(1)</b>		Rent <b>W1</b>	12 000 <b>(2)</b>		Interest payable <b>W2</b>	710 <b>(2)</b>		Wages	10 880 <b>(1)</b>				51 370	Profit for the year		139 830 <b>(1of)</b>	<b>(15)</b>
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Question Number	Answer AO2 (3)	Mark								
<b>5(b)</b>	<p><b>Award marks for correct figures with understandable labels as indicated.</b></p> <p style="text-align: center;"><b>Mirai</b> <b>Statement of financial position at 31 May 2018</b></p> <p><b>Current assets</b></p> <table style="width: 100%;"> <tr> <td>Inventory</td> <td style="text-align: right;">24 250 <b>(1)</b></td> </tr> <tr> <td>Trade receivables</td> <td style="text-align: right;">33 330 <b>(1)</b></td> </tr> <tr> <td>Other receivables</td> <td style="text-align: right;"><u>1 000 <b>(1)</b></u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>58 580</u></td> </tr> </table>	Inventory	24 250 <b>(1)</b>	Trade receivables	33 330 <b>(1)</b>	Other receivables	<u>1 000 <b>(1)</b></u>		<u>58 580</u>	<b>(3)</b>
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	<u>58 580</u>									

Question Number	Answer (AO3) 4	Mark
<b>5(c)</b>	<p><b>Award up to 4 marks for two differences.</b></p> <p>Carriage outwards is an expense for delivery of goods sold to customers <b>(1)</b> and is therefore shown as an expense on the income statement as it is a selling cost <b>(1)</b>.</p> <p>Carriage inwards is an expense for delivery of goods purchased <b>(1)</b> and is therefore added to purchases in cost of sales on the income statement <b>(1)</b></p>	<b>(4)</b>

**TOTAL FOR QUESTION 5 = 22 MARKS**

2018 年 7 月 LCCI 新制初級考試試卷題目及答案

**Question 1**

1 (a) State the book of original entry in which **each** transaction would be recorded.

(3)

Transaction	Book of original entry
Purchase of goods for cash	
Purchase of goods on credit	
Purchase of a non-current asset on credit	

On 1 May 2018, Ramesh had the following balances in his receivables ledger.

Customer	\$
Mohindra	240
Nazma	160
Pritti	40 Cr

During May 2018, he made the following transactions.

All credit customers receive a 5% early payment discount for settlement within 14 days of the transaction date.

May 2018	Transaction
6	Sold goods to Mohindra, \$100
11	Goods returned from Nazma, \$60
14	Sold goods to Nazma, \$140
18	Received a cheque from Mohindra in full settlement of his account.
24	Sold goods to Pritti, \$80
29	Received from Nazma, by credit transfer, payment in full settlement of her account.
29	Sold goods to Mohindra, \$200

(b) Prepare the following accounts for the month of May 2018.

Balance the accounts on 31 May 2018 and bring the balances down on 1 June 2018.

(i) **Pritti Account** (3)

Date	Details	\$	Date	Details	\$

(ii) **Mohindra Account** (7)

Date	Details	\$	Date	Details	\$

(iii) **Nazma Account** (4)

Date	Details	\$	Date	Details	\$

(c) State **two** advantages to a business of offering:

(i) a trade discount

(2)

1 .....

2 .....

(ii) an early payment discount.

(2)

1 .....

2 .....

**(Total for Question 1 = 21 marks)**

**Model answers to Question 1**

Question Number	Answer (AO1) 3	Mark
<b>1(a)</b>	<b>Award marks as indicated.</b>  Cash book <b>(1)</b> Purchases day book <b>(1)</b> Journal <b>(1)</b>	<b>(3)</b>

Question Number	Answer (AO2) 3	Mark																														
<b>1(b)(i)</b>	<b>Award marks for correct dates, details and amounts in combination.</b>  <b>Pritti Account</b>																															
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Question Number	Answer (AO2) 7	Mark																																				
<b>1(b)(ii)</b>	<b>Award marks for correct dates, details and amounts in combination.</b>  <b>Mohindra Account</b>																																					
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Question Number	Answer (AO2) 4	Mark																								
<b>1(b)(iii)</b>	<p><b>Award marks for correct dates, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Nazma Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th style="text-align: right;">\$</th> <th>Date</th> <th>Details</th> <th style="text-align: right;">\$</th> </tr> </thead> <tbody> <tr> <td>May 1</td> <td>Balance b/d</td> <td style="text-align: right;">160 <b>(1)</b></td> <td>May 11</td> <td>Sales returns (day book)</td> <td style="text-align: right;">60 <b>(1)</b></td> </tr> <tr> <td>May 14</td> <td>Sales (day book)</td> <td style="text-align: right;">140 <b>(1)</b></td> <td>May 29</td> <td>Cash book</td> <td style="text-align: right;">240 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>300</u></td> <td></td> <td></td> <td style="text-align: right;"><u>300</u></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	May 1	Balance b/d	160 <b>(1)</b>	May 11	Sales returns (day book)	60 <b>(1)</b>	May 14	Sales (day book)	140 <b>(1)</b>	May 29	Cash book	240 <b>(1of)</b>			<u>300</u>			<u>300</u>	<b>(4)</b>
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Question Number	Answer (AO1) 2	Mark
<b>1(c)(i)</b>	<p><b>Award marks as indicated.</b></p> <p>Encourages bulk buying. <b>(1)</b>            Rewards loyalty. <b>(1)</b>            Rewards buyers in the same trades. <b>(1)</b></p> <p><b>Accept any other appropriate responses.</b></p>	<b>(2)</b>

Question Number	Answer (AO1) 2	Mark
<b>1(c)(ii)</b>	<p><b>Award marks as indicated.</b></p> <p>Encourages prompt payment. <b>(1)</b>            Reduces risk of irrecoverable debts. <b>(1)</b>            Improves cash flow. <b>(1)</b></p> <p><b>Accept any other appropriate responses.</b></p>	<b>(2)</b>

**TOTAL FOR QUESTION 1 = 21 MARKS**

**Question 2**

2 (a) State **two** reasons why a business maintains a trade payables ledger control account.

(2)

1 .....

.....

2 .....

.....

Edward provided the following information for the year ended 31 March 2018.

	\$
<b>At 1 April 2017</b>	
Amounts owed to trade payables	31 500
<b>For the year ended 31 March 2018</b>	
Cash purchases	9 850
Credit purchases	287 325
Discount received	7 300
Interest charged by suppliers	300
Payments to credit suppliers	229 645
Returns outwards	14 175

(b) Prepare the trade payables ledger control account for the year ended 31 March 2018. Balance the account on that date and bring the balance down on 1 April 2018.

(8)

**Trade Payables Ledger Control Account**

Date	Details	\$	Date	Details	\$

Edward pays his employees using the piecework method at a rate of \$2 per unit, with an additional 20% bonus for units produced in excess of 400.

(c) Calculate for March 2018 the gross pay and the net pay for **each** employee.

(7)

Employee	Units produced	Gross pay \$	Deductions \$	Net pay \$
Dev	400		150	
Hilda	360		140	
Stanley	450		185	

(Total for Question 2 = 17 marks)



**Model answers to Question 2**

Question Number	Answer (AO1) 2	Mark
<b>2(a)</b>	<p><b>Award 1 mark for each correct response as indicated up to a maximum of 2 marks.</b></p> <p>To check that there are no errors in the trade payables ledger. <b>(1)</b></p> <p>Assists in the preparation of the financial statements. <b>(1)</b></p> <p>To prevent fraud. <b>(1)</b></p> <p>To identify the total amount owed to the trade payables. <b>(1)</b></p>	<b>(2)</b>

Question Number	Answer (AO2) 8	Mark																																										
<b>2(b)</b>	<p><b>Award marks as indicated for figures.</b> <b>Award 1 mark for all correct dates and narratives.</b></p> <p style="text-align: center;"><b>Trade payables ledger control account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 March</td> <td>Cash book</td> <td>7 300 <b>(1)</b></td> <td>1 April</td> <td>Balance b/d</td> <td>31 500 <b>(1)</b></td> </tr> <tr> <td></td> <td>Purchase returns day book</td> <td>14 175 <b>(1)</b></td> <td>31 March</td> <td>Purchases day book</td> <td>287 325 <b>(1)</b></td> </tr> <tr> <td></td> <td>Cash book</td> <td>229 645 <b>(1)</b></td> <td></td> <td>Journal</td> <td>300 <b>(1)</b></td> </tr> <tr> <td></td> <td>Balance c/d</td> <td>68 005</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td><u>319 125</u></td> <td></td> <td></td> <td><u>319 125</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 April</td> <td>Balance b/d</td> <td>68 005 <b>(1of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 March	Cash book	7 300 <b>(1)</b>	1 April	Balance b/d	31 500 <b>(1)</b>		Purchase returns day book	14 175 <b>(1)</b>	31 March	Purchases day book	287 325 <b>(1)</b>		Cash book	229 645 <b>(1)</b>		Journal	300 <b>(1)</b>		Balance c/d	68 005						<u>319 125</u>			<u>319 125</u>				1 April	Balance b/d	68 005 <b>(1of)</b>	<b>(8)</b>
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<b>2(c)</b>	<p><b>Award mark as indicated.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Employee</th> <th>Units produced</th> <th>Gross pay \$</th> <th>Deductions \$</th> <th>Net pay \$</th> </tr> </thead> <tbody> <tr> <td>Dev</td> <td>400</td> <td>800 <b>(1)</b></td> <td>150</td> <td>650 <b>(1of)</b></td> </tr> <tr> <td>Hilda</td> <td>360</td> <td>720 <b>(1)</b></td> <td>140</td> <td>580 <b>(1of)</b></td> </tr> <tr> <td>Stanley</td> <td>450</td> <td>920 <b>(2)</b> <b>W1</b></td> <td>185</td> <td>735 <b>(1of)</b></td> </tr> </tbody> </table> <p><b>W1</b> 800 <b>(1)</b> + 120 <b>(1)</b> = 920</p>	Employee	Units produced	Gross pay \$	Deductions \$	Net pay \$	Dev	400	800 <b>(1)</b>	150	650 <b>(1of)</b>	Hilda	360	720 <b>(1)</b>	140	580 <b>(1of)</b>	Stanley	450	920 <b>(2)</b> <b>W1</b>	185	735 <b>(1of)</b>	<b>(7)</b>
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Dev	400	800 <b>(1)</b>	150	650 <b>(1of)</b>																		
Hilda	360	720 <b>(1)</b>	140	580 <b>(1of)</b>																		
Stanley	450	920 <b>(2)</b> <b>W1</b>	185	735 <b>(1of)</b>																		

**TOTAL FOR QUESTION 2 = 17 MARKS**

**Question 3**

3 Gordon provided the following list of balances at 31 May 2018.

(a) Prepare a trial balance at 31 May 2018, showing the drawings at that date.

(10)

Account	\$	Trial balance at 31 May 2018	
		Debit \$	Credit \$
Bank	3 845		
Bank interest paid	600		
Bank interest received	220		
Bank loan	15 000		
Carriage inwards	3 650		
Carriage outwards	5 092		
Depreciation charge	4 000		
Drawings	<b>To be calculated</b>		
Equity at 1 June 2017	35 000		
Fixtures and fittings – cost	40 000		
Fixtures and fittings – accumulated depreciation	8 000		
General expenses	14 403		
Purchases	87 850		
Rent and rates	24 000		
Revenue	180 550		
Trade payables ledger control	14 615		
Trade receivables ledger control	23 945		
Total			

(b) Complete the table to show the type of error and entries needed to make the corrections.

(6)

Scenario	Type of error	Account to be debited	Account to be credited
Purchase of a new motor vehicle recorded in vehicle expenses			
Invoice for goods received not entered in the books			

(c) Explain the effect on the financial statements of a business if capital expenditure is treated as revenue expenditure.

(4)

Income statement

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Statement of financial position

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**(Total for Question 3 = 20 marks)**

**Model answers to Question 3**

Question Number	Answer (AO2) 11	Mark																																																									
<b>3(a)</b>	<p><b>Award 1 mark for each correct pair of entries, 1of for drawings and 1of for total.</b></p> <table border="1" data-bbox="432 528 1171 1608"> <thead> <tr> <th data-bbox="432 528 876 598">Account</th> <th data-bbox="876 528 1023 598">Debit \$</th> <th data-bbox="1023 528 1171 598">Credit \$</th> </tr> </thead> <tbody> <tr> <td data-bbox="432 598 876 651">Bank</td> <td data-bbox="876 598 1023 651">3 845</td> <td data-bbox="1023 598 1171 651"></td> </tr> <tr> <td data-bbox="432 651 876 705">Bank interest paid</td> <td data-bbox="876 651 1023 705">600</td> <td data-bbox="1023 651 1171 705"></td> </tr> <tr> <td data-bbox="432 705 876 759">Bank interest received</td> <td data-bbox="876 705 1023 759"></td> <td data-bbox="1023 705 1171 759">220</td> </tr> <tr> <td data-bbox="432 759 876 813">Bank loan</td> <td data-bbox="876 759 1023 813"></td> <td data-bbox="1023 759 1171 813">15 000</td> </tr> <tr> <td data-bbox="432 813 876 866">Carriage inwards</td> <td data-bbox="876 813 1023 866">3 650</td> <td data-bbox="1023 813 1171 866"></td> </tr> <tr> <td data-bbox="432 866 876 920">Carriage outwards</td> <td data-bbox="876 866 1023 920">5 092</td> <td data-bbox="1023 866 1171 920"></td> </tr> <tr> <td data-bbox="432 920 876 974">Depreciation charge</td> <td data-bbox="876 920 1023 974">4 000</td> <td data-bbox="1023 920 1171 974"></td> </tr> <tr> <td data-bbox="432 974 876 1028">Drawings</td> <td data-bbox="876 974 1023 1028">46 000</td> <td data-bbox="1023 974 1171 1028"></td> </tr> <tr> <td data-bbox="432 1028 876 1081">Equity at 1 June 2017</td> <td data-bbox="876 1028 1023 1081"></td> <td data-bbox="1023 1028 1171 1081">35 000</td> </tr> <tr> <td data-bbox="432 1081 876 1135">Fixtures and fittings - cost</td> <td data-bbox="876 1081 1023 1135">40 000</td> <td data-bbox="1023 1081 1171 1135"></td> </tr> <tr> <td data-bbox="432 1135 876 1189">Fixtures and fittings - accumulated depreciation</td> <td data-bbox="876 1135 1023 1189"></td> <td data-bbox="1023 1135 1171 1189">8 000</td> </tr> <tr> <td data-bbox="432 1189 876 1243">General expenses</td> <td data-bbox="876 1189 1023 1243">14 403</td> <td data-bbox="1023 1189 1171 1243"></td> </tr> <tr> <td data-bbox="432 1243 876 1296">Purchases</td> <td data-bbox="876 1243 1023 1296">87 850</td> <td data-bbox="1023 1243 1171 1296"></td> </tr> <tr> <td data-bbox="432 1296 876 1350">Rent and rates</td> <td data-bbox="876 1296 1023 1350">24 000</td> <td data-bbox="1023 1296 1171 1350"></td> </tr> <tr> <td data-bbox="432 1350 876 1404">Revenue</td> <td data-bbox="876 1350 1023 1404"></td> <td data-bbox="1023 1350 1171 1404">180 550</td> </tr> <tr> <td data-bbox="432 1404 876 1458">Trade payables ledger control</td> <td data-bbox="876 1404 1023 1458"></td> <td data-bbox="1023 1404 1171 1458">14 615</td> </tr> <tr> <td data-bbox="432 1458 876 1512">Trade receivables ledger control</td> <td data-bbox="876 1458 1023 1512">23 945</td> <td data-bbox="1023 1458 1171 1512"></td> </tr> <tr> <td data-bbox="432 1512 876 1565">Total</td> <td data-bbox="876 1512 1023 1565">253 385</td> <td data-bbox="1023 1512 1171 1565">253 385</td> </tr> </tbody> </table>	Account	Debit \$	Credit \$	Bank	3 845		Bank interest paid	600		Bank interest received		220	Bank loan		15 000	Carriage inwards	3 650		Carriage outwards	5 092		Depreciation charge	4 000		Drawings	46 000		Equity at 1 June 2017		35 000	Fixtures and fittings - cost	40 000		Fixtures and fittings - accumulated depreciation		8 000	General expenses	14 403		Purchases	87 850		Rent and rates	24 000		Revenue		180 550	Trade payables ledger control		14 615	Trade receivables ledger control	23 945		Total	253 385	253 385	<b>(10)</b>
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Total	253 385	253 385																																																									

Question Number	Answer (AO1) 2 (AO2) 4	Mark		
<b>3(b)</b>	<b>Award marks as indicated.</b>			
	<b>Scenario</b>	<b>Type of error</b>	<b>Account to be debited</b>	<b>Account to be credited</b>
	Purchase of a new motor vehicle recorded in vehicle expenses	Principle <b>(1)</b>	Motor vehicles <b>(1)</b>	Vehicle expenses <b>(1)</b>
Invoice for goods received not entered in the books	Omission <b>(1)</b>	Purchases <b>(1)</b>	Trade payables ledger control <b>(1)</b>	
		<b>(6)</b>		

Question Number	Answer (AO1) 4	Mark
<b>3(c)</b>	<b>Award one mark for identifying each effect, and one mark for development.</b>	
	<p><b>Income statement</b> If capital expenditure is treated as revenue expenditure, then expenses will be overstated <b>(1)</b> so profit for the year will be understated <b>(1)</b>.</p> <p><b>Statement of financial position</b> If capital expenditure is treated as revenue expenditure, then the total of non-current assets will be understated <b>(1)</b> and consequently the total assets will also be understated <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	
		<b>(4)</b>

**TOTAL FOR QUESTION 3 = 20 MARKS**

**Question 4**

4 (a) Explain **two** advantages to a business of introducing a petty cash book. (4)

1 .....

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2 .....

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Eleanor maintains a petty cash book with a float of \$200. On 1 February 2018, the balance was \$135 and the float was restored.

During the first week of February 2018, the following transactions occurred.

February 2018	Voucher number	Transaction	\$
2	46	Photocopier paper purchased	10.50
3	47	Taxi fare paid	26.00
4	48	Postage stamps purchased	12.50
5	49	Train fare paid	8.00
5		Stamps sold to an employee	3.00
6	50	Paid McKenzie, a credit supplier	20.00

(b) Prepare the petty cash book for the first week of February 2018. Balance the book on 7 February 2018 and bring the balance down on 8 February 2018.

(14)



On 1 February 2018, there was a balance on the postage and stationery account of \$36.00

- (c) Prepare the postage and stationery account for the week ending 7 February 2018. Balance the account on 7 February 2018 and bring the balance down on 8 February 2018.

(4)

**Postage and Stationery Account**

Date	Details	\$	Date	Details	\$

(Total for Question 4 = 22 marks)



**Model answers to Question 4**

Question Number	Answer (A03) 4	Mark
<b>4(a)</b>	<p><b>Award one mark for identifying each reason, and one mark for development.</b></p> <p>Enables minor items of expenditure to be recorded separately from the main cash book <b>(1)</b> which reduces the number of entries in the cash book <b>(1)</b>.</p> <p>Enables a business to train new members of staff on bookkeeping <b>(1)</b> which reduces the risk of incorrect entries or fraudulent activities taking place <b>(1)</b>.</p>	
	<b>Accept any other appropriate responses.</b>	<b>(4)</b>

Question Number	Answer (AO2) 12	Mark
<b>4(b)</b>	<b>Award marks where indicated for date, narrative and amount (except for totals).</b>	<b>(14)</b>

**Petty Cash Book**

Receipts \$	February 2018	Details	Voucher Number	Total \$	Postage and stationery \$	Travel \$	Payables ledger \$
135.00 (1)	1	Balance b/d					
65.00 (1)	1	Cash book					
	2	Photocopier paper	46	10.50 (1)	10.50		
	3	Taxi fare	47	26.00 (1)		26.00	
	4	Postage stamps	48	12.50 (1)	12.50		
	5	Train fare	49	8.00 (1)		8.00	
3.00 (1)	5	Sold postage stamps					
	6	McKenzie	50	20.00 (1)			20.00
				<b>77.00 (1of)</b>	<b>23.00 (1of)</b>	<b>34.00 (1of)</b>	<b>20.00 (1of)</b>
	7	Balance c/d		126.00			
203.00				<b>203.00 (1of)</b>			
126.00 (1of)	8	Balance b/d					

Question Number	Answer (AO2) 4	Mark
<b>4(c)</b>	<b>Award marks for correct dates, details and amounts in combination.</b>	<b>(4)</b>

**Postage and Stationery Account**

Date	Details	\$	Date	Details	\$
Feb 1	Balance b/d	36.00 <b>(1)</b>	Feb 7	Petty cash book	3.00 <b>(1)</b>
Feb 7	Petty cash book	23.00 <b>(1of)</b>	Feb 7	Balance c/d	56.00
		<u>59.00</u>			<u>59.00</u>
Feb 8	Balance b/d	56.00 <b>(1of)</b>			

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**TOTAL FOR QUESTION 4 = 22 MARKS**

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**Question 5**

5 On 1 January 2017, Indira provided the following information.

Non-current asset	Cost \$	Accumulated depreciation \$	Depreciation method
Office equipment	24 000	7 200	15% per annum straight line
Motor vehicles	36 000	12 960	20% per annum reducing (diminishing) balance

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

During the year ended 31 December 2017, Indira purchased a motor vehicle for \$14 000

(a) Complete the table at 31 December 2017 for **both** types of non-current asset.

(8)

Non-current asset	Cost \$	Depreciation charge for the year \$	Accumulated depreciation \$	Carrying value \$
Office equipment				
Motor vehicles				

The following information was provided for the year ended 31 December 2017.

	\$
Carriage inwards	400
Carriage outwards	1 500
Depreciation charge	Calculated in (a)
General expenses	37 250
Inventory at 1 January 2017	32 250
Inventory at 31 December 2017	35 750
Purchases	140 350
Rent received	3 400
Revenue	360 000



**Model answers to Question 5**

Question Number	Answer (AO2) 8	Mark															
<b>5(a)</b>	<p><b>Award marks as indicated.</b></p> <table border="1"> <thead> <tr> <th>Non-current asset</th> <th>Cost \$</th> <th>Depreciation charge for the year \$</th> <th>Accumulated depreciation \$</th> <th>Carrying value \$</th> </tr> </thead> <tbody> <tr> <td>Office equipment</td> <td>24 000 <b>(1)</b></td> <td>3 600 <b>(1)</b></td> <td>10 800 <b>(1of)</b></td> <td>13 200 <b>(1of)</b></td> </tr> <tr> <td>Motor vehicles</td> <td>50 000 <b>(1)</b></td> <td>7 408 <b>(1)</b></td> <td>20 368 <b>(1of)</b></td> <td>29 632 <b>(1of)</b></td> </tr> </tbody> </table>	Non-current asset	Cost \$	Depreciation charge for the year \$	Accumulated depreciation \$	Carrying value \$	Office equipment	24 000 <b>(1)</b>	3 600 <b>(1)</b>	10 800 <b>(1of)</b>	13 200 <b>(1of)</b>	Motor vehicles	50 000 <b>(1)</b>	7 408 <b>(1)</b>	20 368 <b>(1of)</b>	29 632 <b>(1of)</b>	<b>(8)</b>
Non-current asset	Cost \$	Depreciation charge for the year \$	Accumulated depreciation \$	Carrying value \$													
Office equipment	24 000 <b>(1)</b>	3 600 <b>(1)</b>	10 800 <b>(1of)</b>	13 200 <b>(1of)</b>													
Motor vehicles	50 000 <b>(1)</b>	7 408 <b>(1)</b>	20 368 <b>(1of)</b>	29 632 <b>(1of)</b>													

Question Number	Answer (AO2) 12	Mark																																																																																
<b>5(b)</b>	<p><b>Award 1 mark for each correct figure with understandable label as indicated.</b></p> <p style="text-align: center;"><b>Indira</b></p> <p style="text-align: center;"><b>Income Statement for the year ended 31 December 2017</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 30%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Revenue</td> <td></td> <td></td> <td style="text-align: right;">360 000 <b>(1)</b></td> <td></td> </tr> <tr> <td>Cost of sales</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Opening inventory</td> <td style="text-align: right;">32 250 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;">140 350 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Carriage inwards</td> <td style="text-align: right;"><u>400 <b>(1)</b></u></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">173 000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Closing inventory</td> <td style="text-align: right;">(35 750)<b>(1)</b></td> <td></td> <td style="text-align: right;"><u>137 250 <b>(1of)</b></u></td> <td></td> </tr> <tr> <td>Gross profit</td> <td></td> <td></td> <td style="text-align: right;">222 750 <b>(1of)</b></td> <td></td> </tr> <tr> <td>Rent received</td> <td></td> <td></td> <td style="text-align: right;"><u>3 400 <b>(1)</b></u></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">226 150</td> <td></td> </tr> <tr> <td>Carriage outwards</td> <td style="text-align: right;">1 500 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">11 008 <b>(1of)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;"><u>37 250 <b>(1)</b></u></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>49 758</u></td> <td></td> </tr> <tr> <td>Profit for the year</td> <td></td> <td></td> <td style="text-align: right;"><u>176 392 <b>(1of)</b></u></td> <td></td> </tr> </table>		\$	\$			Revenue			360 000 <b>(1)</b>		Cost of sales					Opening inventory	32 250 <b>(1)</b>				Purchases	140 350 <b>(1)</b>				Carriage inwards	<u>400 <b>(1)</b></u>					173 000				Closing inventory	(35 750) <b>(1)</b>		<u>137 250 <b>(1of)</b></u>		Gross profit			222 750 <b>(1of)</b>		Rent received			<u>3 400 <b>(1)</b></u>					226 150		Carriage outwards	1 500 <b>(1)</b>				Depreciation	11 008 <b>(1of)</b>				General expenses	<u>37 250 <b>(1)</b></u>							<u>49 758</u>		Profit for the year			<u>176 392 <b>(1of)</b></u>		<b>(12)</b>
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**TOTAL FOR QUESTION 5 = 20 MARKS**

## 陸、試教與評估

分值	課堂表現評分標準
5分 (高水平)	<ol style="list-style-type: none"> <li>1. 有掌握章節內容及難點</li> <li>2. 解題時能明瞭題目的要求</li> <li>3. 準確掌握入帳格式及方法</li> <li>4. 知道需要注意的細項</li> <li>5. 能正確入帳及計算答案</li> </ol>
4至3分 (中等水平)	<ol style="list-style-type: none"> <li>1. 有掌握章節內容</li> <li>2. 基本格式入帳正確</li> <li>3. 但有計算錯誤或題目理解出錯，基本沒有太大問題</li> <li>4. 或部份內容理解未夠深入，導致計算錯誤</li> </ol>
1至2分 (低水平)	<ol style="list-style-type: none"> <li>1. 章節內容沒有掌握</li> <li>2. 格式錯誤及運算錯誤</li> <li>3. 步驟次序混亂</li> <li>4. 答案與問題不一致，不能完成題目的要求</li> </ol>

基本完成約 2-3 章節的教學內容後，就會給予學生練習測試作為課堂表現評估，從而可以掌握學生的學習程度，對於程度較差的同學能進行補救教學，或安排評分較高的同學進行同儕學習。

以下為編者在本學年內對(高二文甲班)共 27 名同學於課堂表現的評分：

S5A	課堂表現評價 (共 5 次)				
姓名	Quiz 1	Quiz 2	Quiz 3	Quiz 4	Quiz 5
區 X 盈	3	4	3	3	3
陳 X 銘	3	3	4	4	3
陳 X 好	4	5	4	4	4
陳 X 聰	3	2	3	3	3
陳 X 韻	3	4	4	3	3
陳 X 茹	2	3	3	3	2
周 X 浩	2	1	1	2	2
謝 X 熹	4	5	5	5	4
鄭 X 彤	5	5	5	5	5
張 X 樂	5	4	4	5	5
蔡 X 揚	2	1	2	2	2
蔡 X 東	3	4	4	4	4
何 X 韻	3	3	4	3	3
洪 X 恩	4	3	5	4	4
葉 X 瑤	3	4	3	4	4

甘 X 妍	5	5	5	4	5
關 X 麗	2	2	3	2	3
郭 X 毅	2	2	1	3	2
林 X 亨	1	1	0	2	1
劉 X 宜	2	3	2	2	4
李 X 靜	2	3	1	2	2
梁 X 華	3	3	3	2	3
劉 X 彤	3	3	2	2	4
李 X 芝	3	3	4	3	3
冼 X 軒	4	5	4	4	3
蕭 X 傑	4	4	4	3	4
黃 X 芙	5	5	5	5	5

【註】表格中的數字表示分數(值)

S5A	測驗分數成績統計 (共 6 次)					
姓 名	TEST 1	TEST 2	TEST 3	TEST 4	TEST 5	TEST 6
區 X 盈	80.5	60.0	84.0	74.0	52.0	80.0
陳 X 銘	88.5	74.5	74.5	76.5	62.5	77.5
陳 X 好	92.5	64.0	82.0	78.0	74.0	64.0
陳 X 聰	70.5	52.0	71.5	68.0	64.0	72.0
陳 X 韻	85.0	63.0	79.0	84.5	81.5	89.0
陳 X 茹	65.0	60.0	72.0	68.0	53.0	54.5
周 X 浩	54.0	60.6	63.5	65.5	47.0	64.0
謝 X 熹	92.0	65.5	87.5	86.0	74.0	78.5
鄭 X 彤	77.0	93.0	99.0	90.0	82.5	94.5
張 X 樂	81.0	63.0	83.0	77.0	73.5	74.5
蔡 X 揚	67.5	51.5	57.5	49.0	68.0	41.0
蔡 X 東	79.5	60.5	90.5	87.5	72.5	54.5
何 X 韻	76.5	69.0	75.0	74.0	51.5	66.0
洪 X 恩	81.5	73.0	84.5	89.5	82.0	87.5
葉 X 瑤	74.0	61.0	82.5	68.5	65.5	79.0
甘 X 妍	92.0	77.5	93.0	93.0	89.0	90.5
關 X 麗	60.0	63.5	63.0	70.0	55.0	67.0
郭 X 毅	85.0	67.5	68.0	72.5	61.0	56.0
林 X 亨	71.5	46.5	65.5	67.0	54.5	53.5
劉 X 宜	64.5	67.0	77.5	70.5	60.0	80.5
李 X 靜	66.0	52.0	58.0	51.0	56.0	50.0
梁 X 華	72.5	71.5	75.5	67.0	61.5	65.5
劉 X 彤	68.0	46.0	60.0	68.0	44.0	35.5
李 X 芝	83.0	60.0	77.0	72.0	63.5	66.0



冼 X 軒	59.0	74.5	87.0	73.0	67.0	66.0
蕭 X 傑	79.0	68.0	75.0	75.5	81.5	72.5
黃 X 芙	95.0	82.5	92.5	87.5	80.5	92.5
測驗分數成績統計						
平均分	76.3148148	64.7074074	76.962963	74.1851852	65.8148148	69.3333333
標準差	11.0819918	10.6189209	11.2094791	10.7534862	12.1782815	15.3941797
90 分及以上	4	1	4	2	0	3
80~89	7	1	7	5	6	4
70~79	8	5	9	11	4	6
60~69	6	15	5	7	9	7
50~59	2	3	2	1	6	5
50 分以下	0	2	0	1	2	2
最高分	95	93	99	93	89	94.5
最低分	54	46	57.5	49	44	35.5
及格人數	25	22	25	25	19	20
不及格人數	2	5	2	2	8	7

【註】表格中的數字表示分數(值)

## 柒、應試能力對比

### 一、2017 年 LCCI(新制)初級考試成績:



澳門生產力暨科技轉移中心  
CENTRO DE PRODUTIVIDADE E TRANSFERÊNCIA DE TECNOLOGIA DE MACAU  
MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

澳門大學附屬應用學校

2017/09/11  
2016/2017

#### Results Summary

Name	ID No.	Code	Results
CHEANG [REDACTED] HEI	[REDACTED] 069(1)	ASE20091	Pass With Merit
2 CHOU [REDACTED] TENG	[REDACTED] 605(1)	ASE20091	Pass With Merit
1 COSTA [REDACTED] ANTONIA	[REDACTED] 700(1)	ASE20091	Pass With Merit
1 FRANCISCO [REDACTED] IIEL	[REDACTED] 353(7)	ASE20091	Pass
1 HE [REDACTED] JUN	[REDACTED] 447(3)	ASE20091	Pass
6 IP [REDACTED] KUAN	[REDACTED] 599(2)	ASE20091	Pass With Merit
7 KAM [REDACTED] HEI	[REDACTED] 311(5)	ASE20091	Pass With Merit
1 LAM [REDACTED] HIM	[REDACTED] 095(3)	ASE20091	Pass
2 LAM [REDACTED] HANG	[REDACTED] 233(5)	ASE20091	Pass
2 LEI [REDACTED] AO	[REDACTED] 994(7)	ASE20091	Pass With Merit
1 LEI [REDACTED] N IN	[REDACTED] 622(2)	ASE20091	Pass
2 LEONG [REDACTED] IAN	[REDACTED] 596(4)	ASE20091	Pass
3 LIANG [REDACTED]	[REDACTED] 945(0)	ASE20091	Pass
4 LIU [REDACTED] GRUI	[REDACTED] 489(9)	ASE20091	Pass With Merit
1 LIU [REDACTED] GWEI	[REDACTED] 485(7)	ASE20091	Pass With Merit
6 LO [REDACTED] KEI	[REDACTED] 622(4)	ASE20091	Fail
7 LO [REDACTED] WANG	[REDACTED] 860(9)	ASE20091	Pass
8 LOK [REDACTED] N	[REDACTED] 346(1)	ASE20091	Pass With Merit
2 LU [REDACTED] SHEN	[REDACTED] 002(3)	ASE20091	Fail
9 MAK [REDACTED]	[REDACTED] 110(7)	ASE20091	Pass
1 MAK [REDACTED] G SI	[REDACTED] 473(6)	ASE20091	Pass With Merit
2 NG [REDACTED] TONG	[REDACTED] 716(4)	ASE20091	Pass
3 NG [REDACTED] SAN	[REDACTED] 231(6)	ASE20091	Pass With Merit
4 PANG [REDACTED] SAM	[REDACTED] 011(0)	ASE20091	Pass
5 TAI [REDACTED] LAM	[REDACTED] 524(4)	ASE20091	Pass
6 TAM [REDACTED] I	[REDACTED] 442(2)	ASE20091	Pass
7 TAM [REDACTED] G SAM	[REDACTED] 229(5)	ASE20091	Pass With Merit

總辦事處 澳門 上海街175號中華總商會大廈六樓  
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MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

Name	ID No.	Code	Results
VONG [REDACTED] KIT	[REDACTED] 3319(8)	ASE20091	Pass
WONG [REDACTED]	[REDACTED] 3819(7)	ASE20091	Pass With Merit
WU [REDACTED]	[REDACTED] 8551(4)	ASE20091	Pass
XU [REDACTED] IN	[REDACTED] 9221(5)	ASE20091	Pass
YEUNG [REDACTED] TUNG	[REDACTED] 5243(5)	ASE20091	Pass With Merit

總辦事處 澳門 上海街175號中華總商會大廈六樓  
成衣技術匯點 澳門 漁翁街海洋工業中心, 第二期十樓  
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二、2018 年 LCCI 初級考試成績：



2017 - 201

澳門生產力暨科技轉移中心  
CENTRO DE PRODUTIVIDADE E TRANSFERÊNCIA DE TECNOLOGIA DE MACAU  
MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

LCCI July 2018 - Results Summary

Name	ID No.	Code	Results
CHAN [REDACTED] IN	[REDACTED]3964(6)	ASE20091	Pass With Merit
CHAN [REDACTED] KUAN	[REDACTED]635(1)	ASE20091	Pass with Distinction
CHAN [REDACTED] U	[REDACTED]645(0)	ASE20091	Pass With Merit
CHAU [REDACTED] U	[REDACTED]462(0)	ASE20091	Fail
CHEONG [REDACTED] K U	[REDACTED]034(9)	ASE20091	Pass
CHEONG [REDACTED] HOU	[REDACTED]039(1)	ASE20091	Pass With Merit
CHEONG [REDACTED] AM	[REDACTED]265(7)	ASE20091	Pass With Merit
CHUANG [REDACTED] HIN	[REDACTED]983(1)	ASE20091	Pass With Merit
CHUI [REDACTED] ONG	[REDACTED]965(2)	ASE20091	Pass With Merit
FAN [REDACTED] ONG	[REDACTED]198(4)	ASE20091	Pass
FONG [REDACTED] KEI	[REDACTED]965(0)	ASE20091	Fail
FONG [REDACTED] HIM	[REDACTED]695(3)	ASE20091	Pass With Merit
HO [REDACTED] HONG	[REDACTED]5733(5)	ASE20091	Fail
HO [REDACTED] IAN	[REDACTED]534(8)	ASE20091	Pass With Merit
HUANG [REDACTED]	[REDACTED]374(2)	ASE20091	Pass With Merit
KHUU [REDACTED] CHON	[REDACTED]733(9)	ASE20091	Pass With Merit
KUOK [REDACTED] MAN	[REDACTED]645(3)	ASE20091	Pass with Distinction
LAM [REDACTED] KAI	[REDACTED]004(1)	ASE20091	Pass with Distinction
LAM [REDACTED] AN	[REDACTED]9447(6)	ASE20091	Pass With Merit
LAO [REDACTED] N	[REDACTED]641(6)	ASE20091	Pass With Merit
LAO [REDACTED] K	[REDACTED]000(9)	ASE20091	Pass With Merit
LEONG [REDACTED] LEK	[REDACTED]862(8)	ASE20091	Pass
LEONG [REDACTED] CHI	[REDACTED]827(4)	ASE20091	Pass
LI [REDACTED] IWEN	[REDACTED]140(6)	ASE20091	Pass
LIANG [REDACTED] E	[REDACTED]1316(2)	ASE20091	Pass with Distinction
LIN [REDACTED] NIE	[REDACTED]342(6)	ASE20091	Pass With Merit
LIN [REDACTED] NG	[REDACTED]041(7)	ASE20091	Pass With Merit
MOU [REDACTED] I	[REDACTED]555(5)	ASE20091	Pass with Distinction
NG [REDACTED] OU	[REDACTED]177(4)	ASE20091	Fail
SOU [REDACTED] TENG	[REDACTED]159(1)	ASE20091	Pass With Merit
SU [REDACTED]	[REDACTED]769(2)	ASE20091	Fail
TANG [REDACTED] CHONG	[REDACTED]314(8)	ASE20091	Pass with Distinction
TANG [REDACTED] MAN	[REDACTED]675(8)	ASE20091	Pass With Merit
U [REDACTED] CHENG	[REDACTED]588(4)	ASE20091	Pass with Distinction



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Name	ID No.	Code	Results
VONG [REDACTED] WUN	[REDACTED] 243(8)	ASE20091	Pass
WONG [REDACTED] CHON	[REDACTED] 940(6)	ASE20091	Pass With Merit
YU [REDACTED] IQI	[REDACTED] 727(8)	ASE20091	Pass

三、應試能力評量比較：

成績結果	2017 年		2018 年	
	人數	百分比(%)	人數	百分比(%)
Distinction(優異)	0	0%	7	19%
Merit (良好)	14	44%	18	49%
Pass (合格)	16	50%	7	19%
Fail (不合格)	2	6%	5	13%
Absent (缺考)	0	0%	0	0%

於 2017 學年編者所執教的高二文科班學生，帶領同學第一次參與 LCCI 新制初級考試，整體成績可以，合格率也較高，但未有獲取優異成績的同學。

於 2018 學年編者對所執教的高二文科班實行本教學設計，所見的成效十分顯著，合格率能保持外，同學所獲取的成績皆有所提高；與去年相比較，獲取優異成績的同學有 7 名，佔全班的百分比 19%；獲取良好成績的同學有 18 名，佔全班的百分比 49%；總體而言，今年成功取得證書並獲得合格以上成績的同學達約九成以上，較去年比整體的成績大大提升，因此，編者認為本教學設計是成功的。

## 捌、反思與建議

### 一、教學反思：

1. 會計科教學往往較千篇一律，課堂上主要由老師做主導，解釋每章的內容，在黑板上帶領同學掌握入帳的方法和過程，同學則較為被動，時有分心及不投入的情況出現，以致學習效率低下。
2. 以往完成章節的教學後，老師都會佈置合適的練習題，讓同學的知識得以加深鞏固，但有時發現效果不太理想，會出現抄襲的情況，變成部份同學應付式的工作，無法真正掌握教學內容。
3. 由於 LCCI 的考試範圍較多，上課的節奏大多較緊湊，進度是一章完成緊接下一章，加上需要完成的習題繁多，大多時老師都需要趕進度而無法真正照顧到成績落後或同學未能掌握的部份，導致未能跟上的同學總會覺得學習枯燥無趣，成績亦大不理想。

### 二、教學建議：

1. 編者認為針對學生效率低下的情況，可以把課堂的教學模式改變，由學生作學習的主導者，老師佈置每當課的任務，讓學生親自去準備，講解、示範等，從過程中發現問題、解決問題、理解問題，達到學習的效果。
2. 編者認為針對學生抄襲作業的情況，老師可以在課堂上進行小組學習，其實抄襲的同學大多為成績較落後，主要是跟不上進度。老師可利用小組學習模式，每組安排由成績好及落後同學混合，由成績好的同學協助及帶領，同儕之間互相交流，使落後的同學可以更投入，主動地提出自己不明白的地方，成績好的同學更可把知識融會貫通，達到教學相長的效果。
3. 編者認為針對教學範圍多的問題，老師可以在課節安排上由淺入深，在完成兩至三章節的教學後，老師讓同學進行階段性評估，從中了解同學掌握的程度，對於不足的部份可以進行補救教學，亦可讓同學進行階段性的複習，避免將所有的內容推到考前才進行複習，同時，老師可幫同學篩選適合的題目，貼近考試大綱及近幾次的考試題型，縮減大範圍內容，大大提高同學掌握的程度及效果。

### 三、備考與應試

#### 1. 多做多練習

新制考試內容的改變可能令同學有點無所適從，但其實多比較過往幾次新制的習題，會發現新制仍有固定的出題內容和考試模式，所以同學只要多做多練習，就能掌握當中的異同點。

#### 2. 時間控制把握好

新制考試時間約 3 小時，共 5 題。時間上會比較不充裕，基本約半小時必須完成一題內容，所以需要同學要有足夠的熟練度，才能在有限的時間裏完成所有的習題。正如上面所述，需要同學多做多練，訓練每個章節的熟練度，讓同學見到考試內容時就大概知道要如何回答題目的要求，像形成反射條件一樣，才能有充足的時間思考較不熟識的部份。

#### 3. 做到快而準

考試時間控制固然重要，但最重要仍然是準確度。同學要必須正確的入帳和計算，才能取得好成績。所以考試時同學要保持良好的心態，要做到快而準，先做有把握的題目，提高做題的自信心及確保相對的分數線，遇到較難的題目仍要不慌不忙，找出其破解點，多思考過往做過的內容，終能找出其解決的方法。

## 附錄

### 課堂照片分享

學生分組學習情況：









**參考資料**

書籍：

1. FRANK WOOD' S Principles of Accounts for Hong Kong Vol.1
2. FRANK WOOD' S Principles of Accounts for Hong Kong Vol.2
3. How to Pass Book-Keeping : First Level
4. How to Pass Book-Keeping Second Level
5. LCCI 初級會計(Level1)精讀備試天書
6. LCCI 中級會計(Level2)精讀備試天書
7. 會計考試 Easy Pass - LCCI 簿記與會計 (Level 1)
8. 會計考試 Easy Pass - LCCI 簿記與會計 (Level 2)

網址：

1. [www.lcciasia.com](http://www.lcciasia.com)
2. <http://www.lsforum.net/board/viewthread.php?tid=38296>