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an emphasis on management accounting will give students the confidence to communicate information to non-accountants and future clients.

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MARK SCHEME – A-LEVEL ACCOUNTING – 2120 – JUNE 2014 8 of 16 . Statement of changes in equity for the year ended 30 April 2014 . Issued share capital Share premium Retained earnings Total £ £ £ £ At 1 May 2013 . 1 200 000 . 300 000 AQA A-level Accounting ...

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Aqa Accounting Accn1 January 2014 Paper2

June 2013 Accounting ACCN1 Unit 1 Introduction to Financial Accounting Tuesday 14 May 2013 9.00 am to 10.30 am For this paper you must have: a calculator. Time allowed 1 hour 30 minutes Instructions Use black ink or black ball-point pen. Fill in the boxes at the top of this page. Answer all questions.

General Certificate of Education - PapaCambridge

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MARK SCHEME – A LEVEL ACCOUNTING – ACCN1 – JUNE 2017 . 1 (f) Explain the difference in the treatment of cash and trade discounts in the year-end financial statements. [3 marks] Discounts allowed are recorded in the Income statement as an expense(1) and reduce profit and discounts received are recorded as income (1) and increase profit.. Trade discount is not entered in the end-of-year ...

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AQA Accounting ACCN1 Jan 2012 Q3

IB/G/Jun17/ACCN1. Do not write outside the box . Answer . all. questions in the spaces provided. 1 Total for this question: 16 marks . Gregory Gower has received the following bank statement relating to his business bank account for the first week of May 2017. The transactions shown have yet to be recorded in Gregory Gower ' s cash book. Bank ...

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