

Workbook answers

Section 3 (Chapters 8–13 of the Coursebook)

Multiple-choice questions

12	A	13	B
14	B	15	B
16	A	17	C
18	C	19	B
20	C	21	C
22	B	23	C
24	C	25	A
26	B	27	B
28	C	29	C

Structured questions

10 A

Alpha Trading Account							
Date	Details	£	p	Date	Details	£	p
2017				2017			
Dec 31	Balance b/f	100 000		Dec 31	Balance c/f		100 000

Alpha's total sales account							
Date	Details	£	p	Date	Details	£	p
2017				2017			
Dec 31	Total sales	20 000		Dec 31	Transfer to sales		20 000

Alpha's total purchases account							
Date	Details	£	p	Date	Details	£	p
2017				2017			
Dec 31	Transfer to purchases	5 000		Dec 31	Transfer to cost of sales		5 000

Alpha's returns account							
Date	Details	£	p	Date	Details	£	p
2017				2017			
Dec 31	Transfer to purchases	1 000		Dec 31	Transfer to cost of sales		1 000

Metals Section 1 Ch 19 Answers

Lei Shi



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