

Level 1 Book-keeping

- Question 1 Trial Balance and purposes
- Question 2 Statement of Profit or Loss
- Question 3 Statement of Financial Position
- Question 4 Petty Cash Book
- Question 5 Sales and Sales Returns Day Book
- Question 6 Purchase and Purchase Returns Day Book
- Question 7 Trade Discount and Cash Discount
- Question 8 Statement of Accounts
- Question 9 Bank Account and Terms
- Question 10 Cash Book and Bank Reconciliation Statement
- Question 11 Capital and Revenue Expenditure
- Question 12 Depreciation and Statement of Profit or Loss
- Question 13 Accounting for Payroll
- Question 14 Correction of Errors
- Question 15 Control Accounts
- Question 16 Trial Balance and Equity
- Question 17 Accounting Concepts
- Question 18 Books of Original Entries and Ledger Accounts

LCCI 考試提示

- Level 1 Book-keeping 考試時間為 3 小時，內有 5 個題目，全部！
- 全部 Level 1 Book-keeping 課程內容均會溫習，因為考試形式非常簡單，例如 Question 1，(a)先問 Payroll 怎麼計算，因為 Pay Cash Book，因為 Cash Book (bank column)與 Bank Statement 與 Reconciliation Statement
- 說明考試形式，紙卷 2 套圖，1 本為 Question & Answer Book
- 一開始考試時，可先舉手問是否有額外筆紙供應，有實好。
- 有時被問很多問題但答案簡單，例如 3 行，但其實答案只需
- 用黑色作答，可用筆或，可用計算機(紙卷考試時，會註明)
- 盡量不要寫太多字，例如 Current Assets 不要寫 100，這樣

Answer

Mark Scheme

September 2020

Pearson LCCI Certificate
(VRQ)

Level 1 (ASE20091)



Mark Scheme

November 2019

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