

2014/2015 學年教學設計獎勵計劃

LCCI 會計初級考試攻略



參選編號：C045

科目：會計

教育階段：高一至高二

序言

LCCI (London Chamber of Commerce & Industry)英國倫敦工商會會計專業試，在全球多個國家或地區都有舉行考試，澳門亦不例外，其所頒發之證書，在各界大、小商業機構均獲認可。因此取得 LCCI 資格已是投身會計行業的必然條件之一。本教學設計主要針對 LCCI 會計初級考試而編寫的一系列複習應試方法，當中會把 LCCI 會計初級試過往歷屆試題重新整合，揭示其難點及注意的地方，藉此幫助學生可以更有系統地複習以及掌握重點題型，協助學生考取理想的專業資格及良好的成績。

本設計所引用的模擬試題，都是近年 LCCI 會計初級考試的真實試題，透過將各歷年試題按章節的分類介紹，目的是為了讓學生能更深入理解各會計課題，由淺入深，令同學對考試內容及要求有更深刻的認識，進行有系統的複習，從而使學習效果得到大大提高。

本設計的編寫過程，是編者將自己多年高中會計的教學經驗集編而成，運用本設計的成果，指導學生參加 LCCI 初級考試皆取得良好的成績，有見及此，編者希望可以將其所累積的經驗作教學資源分享，但本設計仍有許多不足之處，祈望日後有機會作出更好的修正及分享。

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教學設計內容說明

| | |
|------|---|
| 學科名稱 | 會計 |
| 學習主題 | LCCI 會計初級考試攻略 |
| 適合年級 | 高一、二 |
| 教學目標 | <ol style="list-style-type: none">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. 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。3. 培養學生實際操作的能力，提高學生的學習主動性。 |
| 教學時數 | 每課時 40 分鐘，需 98 個課時 |
| 創意特色 | <p>本教學設計著重學生的自主學習，教師先講解每章節的知識重點與難點，在課前給予題目讓學生各自在課後準備，然後在課堂上讓學生進行分組協助學習，讓每組學生以小老師的身份作解題講演，教師在學生討論交流的基礎上，對其中的難點、疑點和不同的看法，進行重點啟發和解惑，最後教師作出點評並給予解答。</p> <p>本設計為提高教師在課堂教學效率和學生主動性，著重指導學生以小組學習，主要針對能力及成績差異的學生組合配搭，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，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，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，幫助每一個同學達到合格成績。</p> <p>本設計為了與本校高一、二的課程結合，已經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明顯的差異，可見本設計對學生有一定實際的幫助。</p> |

| | | |
|------|-------------------|---|
| 教學準備 | 電腦、投影機、音響設備 | |
| 主要內容 | 1. 會計等式及複式入帳:平衡賬戶 | ■ 資產、資本及負債分類 ■ 借方、貸方處理 ■ 結帳 |
| | 2. 試算表 | ■ T字帳入試算表處理 ■ 購貨、銷貨日記簿 |
| | 3. 日記簿 | ■ 購貨退回及銷貨退回日記簿 ■ 折扣計算 ■ 人稱帳處理 ■ 定額制度 |
| | 4. 現金簿 | ■ 三欄式現金簿 ■ 現金折扣 ■ 對數 |
| | 5. 銀行調節表 | ■ 現金簿的更正 ■ 銀行月結構單調整 |
| | 6. 零用現金簿 | ■ 費用項的分類 |
| | 7. 應計及預付款項的調整 | ■ 應計費用及應計收入入帳 ■ 預付費用及預付收入入帳 |
| | 8. 固定資產折舊 | ■ 固定資產入帳 ■ 折舊計算 (直線法及餘額遞減法) ■ 固定資產的變賣處理 |
| | 9. 壞帳及呆壞帳準備 | ■ 壞帳的入帳 ■ 呆帳計算及入帳 ■ 壞帳回復處理 |
| | 10. 資本及收入支出 | ■ 分別資本性及收入性資出的分別 ■ 帳名調亂錯誤 ■ 原則性錯誤 ■ 原始分錄錯誤 |
| | 11. 錯誤帳戶更正 | ■ 遺漏錯誤 ■ 抵銷性錯誤 ■ 顛倒入帳錯誤 ■ 各類錯誤對毛利或淨利的影響 |
| | 12. 銷售損益表 | ■ 銷貨成本 ■ 毛利 ■ 淨利 |
| | 13. 資產負債表 | ■ 資產、資本及負債 |
| | 14. 控制帳戶 | ■ 應收帳款統制帳 ■ 應付帳款統制帳 |

授課日程表

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 | 課題 |
|----|---------------|------|---------------------------|
| 1 | 09/02 – 09/06 | 3 | 會計等式及複式入帳：平衡賬戶(3) |
| 2 | 09/09 – 09/13 | 3 | 會計等式及複式入帳：平衡賬戶(3) |
| 3 | 09/16 – 09/20 | 1 | 試算表(1) |
| 4 | 09/23 – 09/27 | 3 | 試算表(3) |
| 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(3) |
| 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 | 資本及收入支出(3) |
| 28 | 03/10 – 03/14 | | 第二段考試 |
| 29 | 03/17 – 03/21 | 3 | 資本及收入支出(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) 銷售損益表(2) |
| 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 |

教學活動

活動過程說明 (含教學策略等)

每個章節都必須從形式多樣的題目中進行篩選，再進行歸納分類，尋找出形式相近或相似的題目，歸納出最簡單直接的解題方法，製成圖像及製作投影片，再配以口頭演繹。

使用「小組討論，合作學習」的教學方式，讓學生在同儕學習中得以探索問題，相互討論過程中能做到思想、方法和學習經驗的交流，讓學生在合作學習中得到更好的學習效果。

留給學生自主學習的時間和空間，教師多以引導學生多看、多聽、多想、多說，亦讓同學以小老師的角色參與教導及學習的全過程，從學生的角度發現問題，再引導學生合作探索，共同提高學習成果。

學生會以小老師的身份，利用電腦，投影機等設備，用文字，圖表，影像及音效等方法，報告內容包括歷屆試題的分析，各題形的特點及注意事項等等。

老師會引導學生思考問題，如何利用最直接的方法解答問題，並與各章節的內容結合，帶領同學利用各個的知識點去解題，或給予同學更多思考空間，嘗試以不同的方法解答問題，務求同學的知識可以融會貫通。

教學重點:

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，使同學能對每部份內容都能掌握得更具體，更清晰及更牢固。老師並會針對考試大綱的要求，對各個章節內容進行有系總的歸類，最後要提高同學的實作能力，能更有效的應對考試。

情境佈置 (含教學資源運用)

教學重點及注意事項 (含評量的運用)

教學評量:

1. 內容多寡
2. 資料分析
3. 口頭演繹水準
4. 簡報製作美觀
5. 組員的合作
6. 其他

試卷分析

LCCI 初級試是基本會計入門部份，考試的目標是希望考生能掌握記錄較基礎的商業交易概念，以及可以獨立對交易作記帳和準備其會計記錄，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、考試範圍:

1. 會計等式及複式入帳:平衡賬戶
2. 試算表
3. 日記簿
4. 現金簿
5. 銀行調節表
6. 零用現金簿
7. 應計及預付款項的調整
8. 固定資產折舊
9. 壞帳及呆壞帳準備
10. 資本及收入支出
11. 錯誤帳戶更正
12. 銷售損益表
13. 資產負債表
14. 控制帳戶

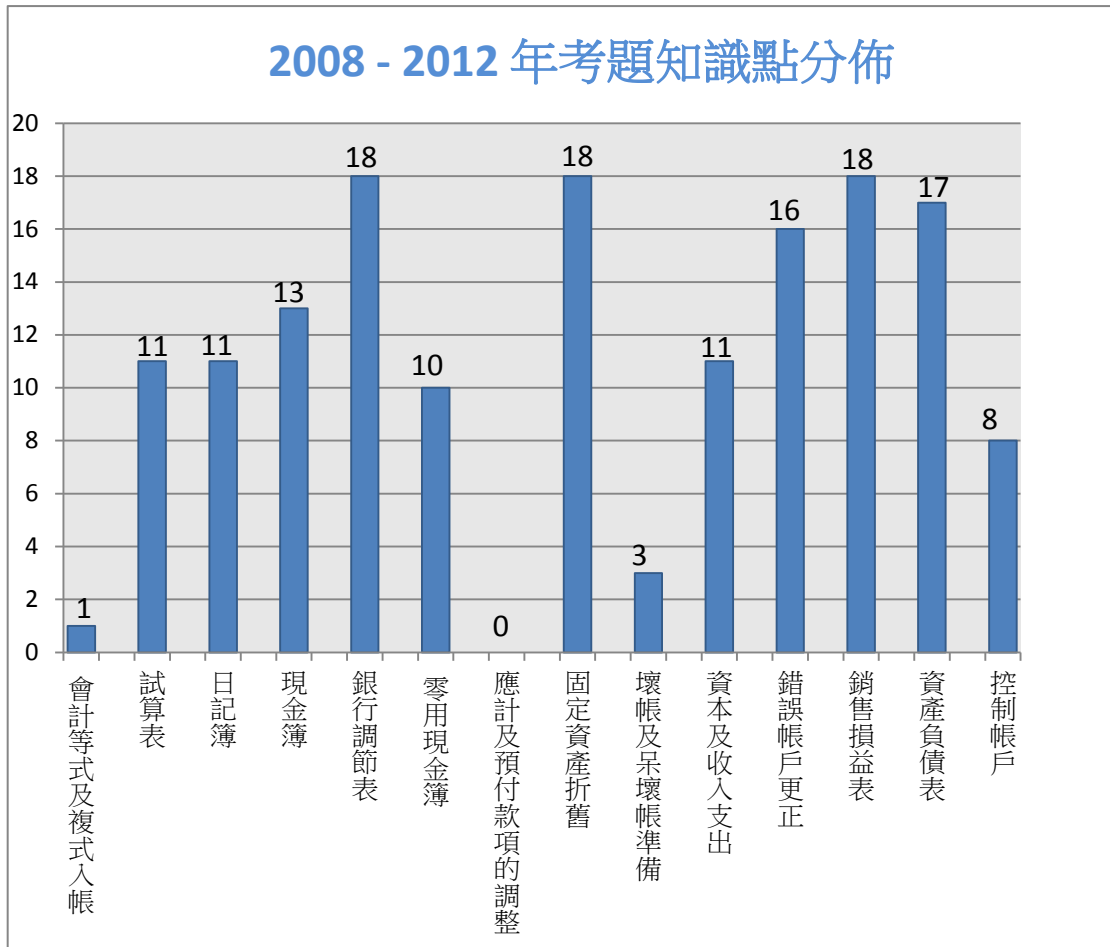
二、考試形式:

- 英文題目，可使用字典及計算機
- 四條基本問題，各佔 25%分數，共 100 分
- 考試時間為 150 分
- 全部問題皆須作答

三、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%)

四、考試知識點分佈:



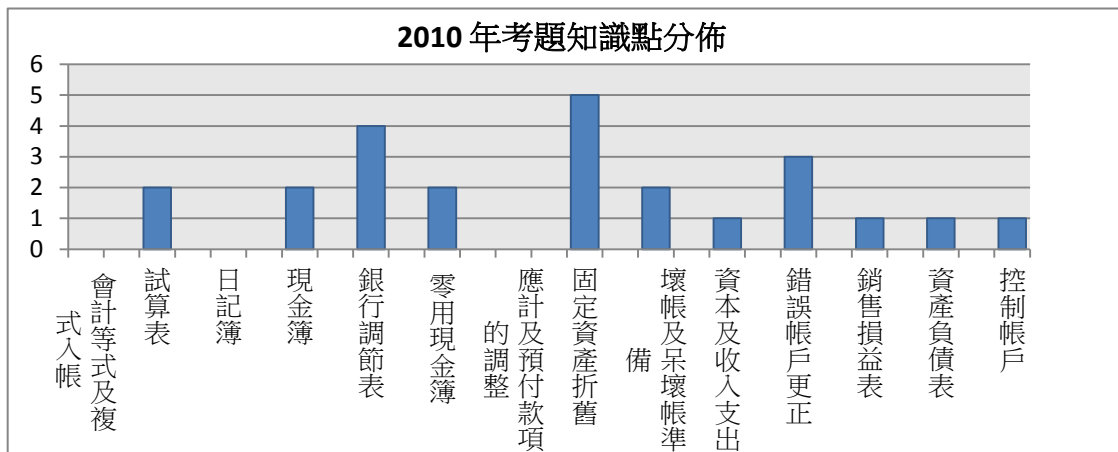
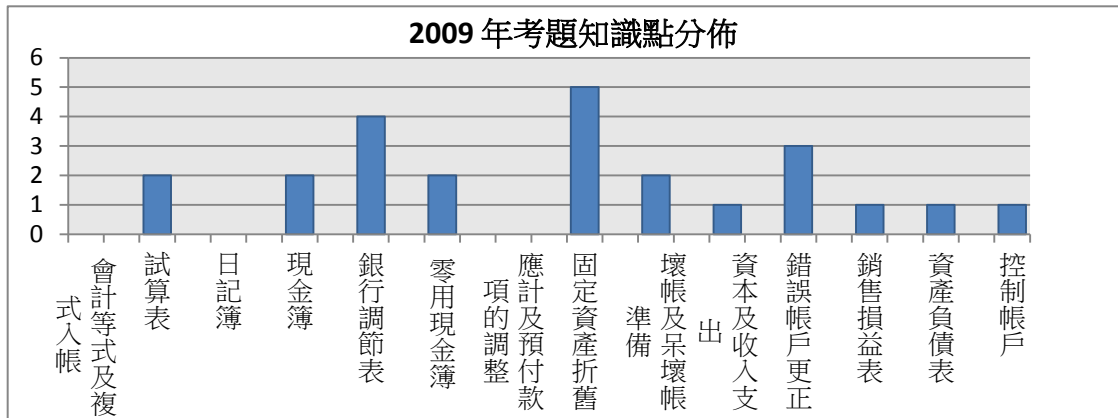
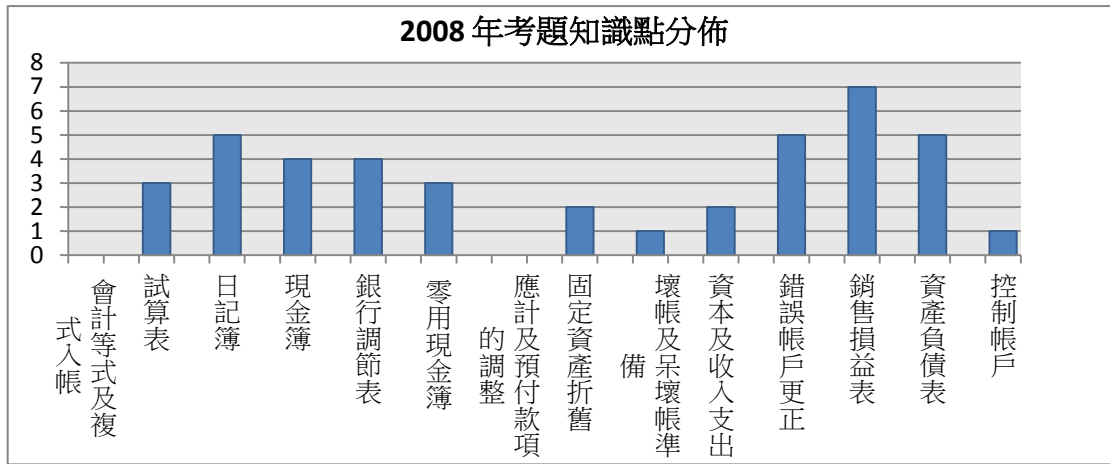
【註】數字為該題型在 2008-2012 年考試間出現的次數

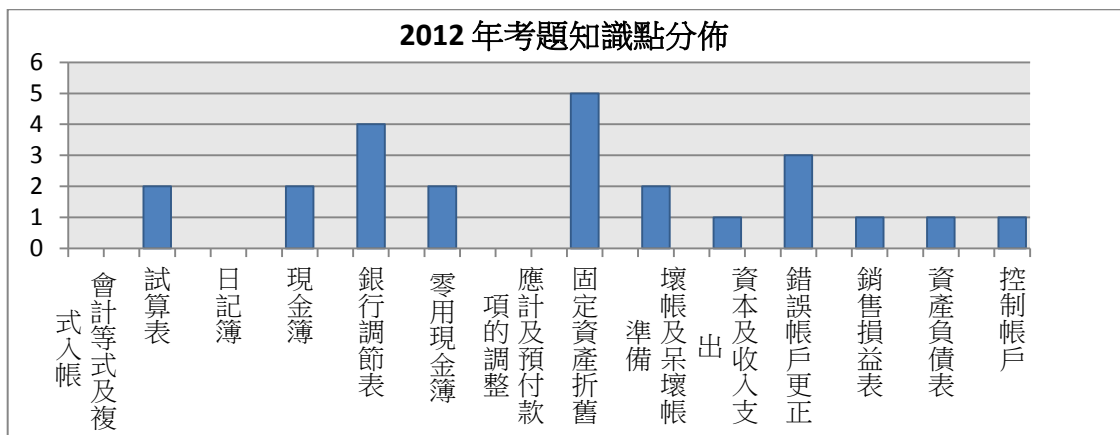
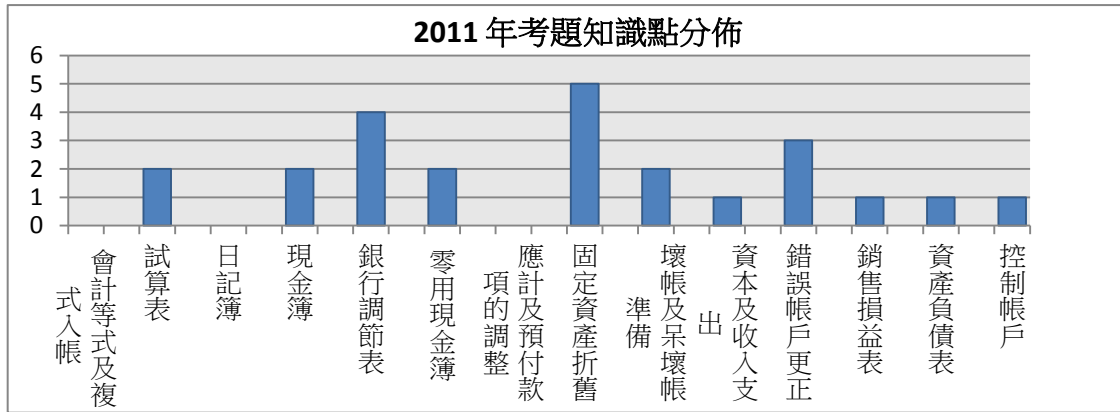
試卷主要分四大題，從上圖可見，在 2008 - 2012 年的試卷考題中：

- (1) 銀行調節表：在試卷中出現的次數最多，每年都會佔考試題目的一題，而通常都會合併現金簿或以文字題的形式出現。
- (2) 固定資產折舊：亦較常出現，通常一整題文字題，再要求畫出資產及折舊帳目；或合併其他較小形的題目出現，如控制帳戶、零用現金簿等。
- (3) 錯誤帳戶更正：該內容亦通常要求畫出正確的分錄，然後要對淨利作出調整；或亦較常合併資本及收入性支出合併出題。
- (4) 銷售損益表和資產負債表：通常會以合併的形式出題，近年亦較常出現。

以上皆為近年較常在考卷出現的內容及類型，都是較為重要的會計知識點；但日記簿、試算表及零用現金簿亦不可忽視，都會隔年出現，而其餘的部份則佔分較少或比例不重。

五、2008-2012 年考試知識點分佈:





六、對 LCCI 會計初級試的複習啓示:

■ 打好會計的基礎

對於課本的概念、知識點、法則、入帳的格式都必須要理解、牢記的。就會計科而言，學習的內容都較為單一固定，但仍存在固中的變化，需要運用到推論及思考的空間。複習時要認真理解課本的知識點，從課本及習題中歸納出固有的作法及入帳方式，以及注意找出變化的地方；要重視課本的習題及歷屆的試題練習，因為比較過好幾年的舊試題，試卷的內容都是從舊試題中作出修改加以改變，所以要多做練習才可以提高解題及做題的能力，打出最穩固的基礎。

■ 跟隨考試大綱，重點複習

試題主要考查考生的實作能力及理解的程度，所以有好幾個章節的內容較為重要，幾乎都成為每次考試的必出題，可以參考上面介紹到的歷題考題知識點分佈，不難發現哪幾個章節較為重要，所以複習時必須做到針對性溫習，明確哪些內容在近年較常出現，以及哪些知識點仍未熟練，清楚每個知識點屬於哪個考核的層次及得分點，才能掌握重考取較好的成績。只要掌握好明確的複習方向和加強練習，才能減少在複習過程中無目標的複習，以減輕學生的負擔及提高教學效率。

■ 多做練習，培養習慣

由於考試時間有限，四題的試題中常存在篇幅較大的題目，畫表及計算需時，加上會計屬於連貫較多的科目，如果考生稍有不慎一開始有計錯部份，之後改正需要花更多時間修正。所以都要求學生答題時要小心做題，提高答案的準確性。因此複習時都會要求學生做一定量的練習，除了可以鞏固學生的基礎知識外，亦可提高做題的熟練度，以減少考試時花時間回憶各類形的報表及內容，以及可以檢視到自己不足的地方，再作加強，所以在教學時就要提高和培養學生對解題和實作的能力。

會計等式及複式入帳

• 教學攻略

1. 要讓學生明白何謂資產、資本、負債、債權人及債務人的概念
2. 明白交易如何影響會計等式
3. 明白T字帳的借方及貸方及入帳規則
4. 分辨資產、資本、負債、費用、收入及提用等其交易記錄在帳戶的方法

| | | | | |
|---------------|---|---------------|---|---------------|
| Assets | = | Capital | + | Liabilities |
| + - | | - + | | - + |
| Expenses | | Revenue | | Drawings |
| + - | | - + | | + - |

試題精選

Question 1

Complete the following table showing which accounts are to be debited and which are to be credited.

| Transactions | Account to be debited | Account to be credited |
|--|-----------------------|------------------------|
| (a) The owner put some cash into the business. | | |
| (b) Bought goods on credit from W Chan. | | |
| (c) Received a commission by cheque. | | |
| (d) Paid motor expenses in cash. | | |
| (e) Sold goods on credit to R Tam. | | |
| (f) The owner took away \$500 cash for his personal use. | | |
| (g) Received a cash refund from D Fu. | | |
| (h) Some goods were returned to us by R Tam. | | |
| (i) Returned some defective goods to the supplier, W Chan. | | |

教學小貼士:

- 較多同學會混淆 'Debtors' 和 'Creditors' 的分別而記錯入帳方向，所以要特別提同學留意交易時出現的 'from' 和 'by' 的區別。

Question 2

Enter the following transactions in the books for the month of July 2007. Balance off each account at the end of the month.

2007

- Jul 1 Started business with \$2,000 in the bank.
- 2 Purchases goods of \$175 on credit from M Moon.
- 3 Bought fixtures for \$150 , paying by cheque.
- 5 Sold goods for \$275 in cash.
- 6 Bought goods on credit for \$114 from S Wong.
- 10 Paid rent of \$15 in cash.
- 12 Bought stationery for \$27 in cash.
- 18 Returned goods of \$23 to M Moon.
- 21 Leased out part of the premises and received rent of \$5 by cheque.
- 23 Sold goods on credit to T Hung for \$77 .
- 24 Bought a van , paying by cheque , for \$300.
- 30 Paid the month's wages of \$117 in cash.
- 31 The proprietor took \$44 cash for himself.

教學小貼士:

- 凡建立新公司，除了借方資產帳有關外，較多同學會忽略貸方要記錄 'Capital' 。
- 東主的提取必須要開 'Drawings' ，較多同學會忘記。

Question 3

Enter the following transactions and complete double entry in the books of H Chun of the month of June 2005

- Jun 1 Started business with \$10,000 in the bank and \$4,500 cash.
- 1 Bought goods on credit from F Chip for \$690; K Ming for \$1,199; C Mok for \$1,233.
 - 2 Bought shop fittings by cheque for \$240.
 - 3 Bought shop fittings on credit from K Tong Ltd for \$575.
 - 5 Paid \$950 for insurance in cash.
 - 7 Sold goods on credit to: W Wing for \$450; H Poon Ltd for \$300.
 - 8 Bought office stationery worth \$180 on credit from Panda Ltd.
 - 9 Paid rent of \$1,500 by cheque.
 - 10 Paid rates by cheque for \$250. Paid Panda Ltd \$180 by cheque.
 - 11 Returned goods of \$168 to K Ming.
 - 13 Sold goods on credit to: Pang & Co for \$820; H Poon Ltd for \$650.
 - 14 Goods of \$40 were returned to us by W Win.
 - 15 Paid wages of \$3,200 in cash.
 - 16 Received a loan from H Chung by cheque for \$6,800.
 - 17 W Wing paid us the amount owing by a cheque of \$410.
 - 18 Some of the office stationery had been bought unwisely. We sold it for \$15 cash.
 - 20 A refund of \$50 for overpaid insurance was received by cheque.
 - 25 Received cheques from Pang & Co for \$220 , H Poon Ltd for \$500 (as part payment).
 - 28 Paid C Mok \$1,000 and K Tong Ltd \$575 by cheque.
 - 30 H Chun made drawings of \$3,000 by cheque.

教學小貼士:

- 退貨時同學會較易混淆 'Returns inwards' 和 'Returns outwards'。所以要提醒同學注意 'to' 和 'to us' 的區別。

答案詳解

Question 1

Complete the following table showing which accounts are to be debited and which are to be credited.

| Transactions | Account to be debited | Account to be credited |
|--|-----------------------|------------------------|
| (a) The owner put some cash into the business. | Cash | Capital |
| (b) Bought goods on credit from W Chan. | Purchases | W Chan |
| (c) Received a commission by cheque. | Bank | Commission received |
| (d) Paid motor expenses in cash. | Motor expenses | Cash |
| (e) Sold goods on credit to R Tam. | R Tam | Sales |
| (f) The owner took away \$500 cash for his personal use. | Drawings | Cash |
| (g) Received a cash refund from D Fu. | Cash | D Fu |
| (h) Some goods were returned to us by R Tam. | Returns inwards | R Tam |
| (i) Returned some defective goods to the supplier, W Chan. | W Chan | Returns outwards |

Question 2

| Capital | | | | Bank | | | | Purchases | | | | | |
|------------|-------|---------------|-------|------------------|-------|-------------|-------|---------------|-----|------------|-----|-----|----|
| Jul | \$ | Jul | \$ | Jul | \$ | Jul | \$ | Jul | \$ | Jul | \$ | Jul | \$ |
| 31 Bal.c/d | 2,000 | 1 Bank | 2,000 | 1 Capital | 2,000 | 3 Fixtures | 150 | 2 M Moon | 175 | 31 Bal.c/d | 289 | | |
| | | | | 21 Rent received | 5 | 24 Van | 300 | 6 S Wong | 114 | | | | |
| | | | | | | 31 Bal.c/d | 1,555 | | 289 | | | | |
| | | | | | 2,005 | | 2,005 | | | | | | |
| M Moon | | | | Fixtures | | | | Sales | | | | | |
| 18 M Moon | 23 | 2 Purchases | 175 | 3 Bank | 150 | 31 Bal.c/d | 150 | 31 Bal.c/d | 352 | 5 Cash | 275 | | |
| 31 Bal.c/d | 152 | | | | | | | | | 23 T Hung | 77 | | |
| | 175 | | 175 | | | | | | 352 | | 352 | | |
| Cash | | | | S Wong | | | | Rent | | | | | |
| 5 Sales | 275 | 10 Rent | 15 | 31 Bal.c/d | 114 | 6 Purchases | 114 | 10 Cash | 15 | 31 Bal.c/d | 15 | | |
| | | 12 Stationery | 27 | | | | | | | | | | |
| | | 30 Wages | 117 | | | | | | | | | | |
| | | 23 Drawings | 77 | | | | | | | | | | |
| | 275 | 31 Bal.c/d | 39 | | | | | | | | | | |
| | | | 275 | | | | | | | | | | |
| Stationery | | | | Returns outwards | | | | Rent received | | | | | |
| 12 Cash | 27 | 31 Bal.c/d | 27 | 31 Bal.c/d | 23 | 18 M Moon | 23 | 31 Bal.c/d | 5 | 21 Bank | 5 | | |
| | | | | | | | | | | | | | |
| T Hung | | | | Van | | | | Wages | | | | | |
| 23 Sales | 77 | 31 Bal.c/d | 77 | 24 Bank | 300 | 31 Bal.c/d | 300 | 30 Cash | 117 | 31 Bal.c/d | 117 | | |
| | | | | | | | | | | | | | |
| Drawings | | | | | | | | | | | | | |
| 31 Cash | 44 | 31 Bal.c/d | 44 | | | | | | | | | | |

Question 3

| Capital | | | | Bank | | | | Cash | | | |
|-------------|---------------|-------------|---------------|-----------------|---------------|---------------|---------------|------------------|--------------|--------------|--------------|
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 30 Ba.l/c/d | 14,500 | 1 Bank | 10,000 | 1 Capital | 10,000 | 2 Fittings | 240 | 1 Capital | 4,500 | 5 Insurance | 950 |
| | | 1 Cash | 4,500 | 16 Loan | 6,800 | 9 Rent | 1,500 | 18 Stationery | 15 | 15 Wages | 3,200 |
| | <u>14,500</u> | | <u>14,500</u> | 17 W Wing | 410 | 10 Rates | 250 | | | 30 Ba.l/c/d | 365 |
| | | | | 25 Pang & Co | 220 | 10 Panda Ltd | 180 | | <u>4,515</u> | | <u>4,515</u> |
| | | | | 25 H Poon Ltd | 500 | 28 C Mok | 1,000 | | | | |
| | | | | | | 28 K Tong Ltd | 575 | | | | |
| | | | | | | 30 Drawings | 3,000 | | | | |
| | | | | | | 30 Ba.l/c/d | 11,185 | | | | |
| | | | | | <u>17,990</u> | | <u>17,990</u> | | | | |
| Purchases | | | | F Chip | | | | K Ming | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 1 F Chip | 690 | | 3,122 | 30 Ba.l/c/d | 690 | 1 Purchases | 690 | 11 Returns | 168 | 1 Purchases | 1,199 |
| 1 K Ming | 1,199 | | | | | | | outwards | | | |
| 1 C Mok | 1,233 | | | | | | | 30 Ba.l/c/d | 1,031 | | |
| | <u>3,122</u> | | <u>3,122</u> | | | | | | <u>1,199</u> | | <u>1,199</u> |
| C Mok | | | | Fittings | | | | K Tong Ltd | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 28 Bank | 1,000 | 1 Purchases | 1,233 | 2 Bank | 240 | 30 Ba.l/c/d | 815 | 28 Bank | 575 | 3 Fittings | 575 |
| 30 Ba.l/c/d | 2,333 | | | 3 K Tong Ltd | 575 | | | | | | |
| | <u>1,233</u> | | <u>1,233</u> | | <u>815</u> | | <u>815</u> | | | | |
| Insurance | | | | Sales | | | | W Wing | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 5 Cash | 950 | 30 Ba.l/c/d | 950 | 30 Ba.l/c/d | 2,220 | 7 W Wing | 450 | 7 Sales | 450 | 14 Returns | 40 |
| | | | | | | 7 H Poon Ltd | 300 | | | inwards | |
| | | | | | | 13 Pang & Co | 820 | | | 17 Bank | 410 |
| | | | | | | 13 H Poon Ltd | 650 | | <u>450</u> | | <u>450</u> |
| | | | | | <u>2,220</u> | | <u>2,220</u> | | | | |
| H Poon Ltd | | | | Stationery | | | | Panda Ltd | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 7 Sales | 300 | 25 Bank | 500 | 8 Panda Ltd | 180 | 18 Cash | 15 | 10 Bank | 180 | 8 Stationery | 180 |
| 13 Sales | 650 | 30 Ba.l/c/d | 450 | | | 30 Ba.l/c/d | 165 | | | | |
| | <u>950</u> | | <u>950</u> | | <u>180</u> | | <u>180</u> | | | | |
| Rent | | | | Rates | | | | Returns outwards | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 9 Bank | 1,500 | 30 Ba.l/c/d | 1,500 | 10 Bank | 250 | 30 Ba.l/c/d | 250 | 30 Ba.l/c/d | 168 | 11 K Ming | 168 |
| Pang & Co | | | | Returns inwards | | | | Wages | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ |
| 13 Sales | 820 | 25 Bank | 220 | 14 W Wing | 40 | 30 Ba.l/c/d | 40 | 15 Cash | 3,200 | 30 Ba.l/c/d | 3,200 |
| | | 30 Ba.l/c/d | 600 | | | | | | | | |
| | <u>820</u> | | <u>820</u> | | | | | | | | |
| Loan | | | | Drawings | | | | | | | |
| Jun | \$ | Jun | \$ | Jun | \$ | Jun | \$ | | | | |
| 30 Ba.l/c/d | 6,800 | 16 H Chung | 6,800 | 30 Bank | 3,000 | 30 Ba.l/c/d | 3,000 | | | | |

試算表

• 教學攻略

1. 要讓學生明白試算表的功用
2. 掌握帳戶的結算與試算表的編製

Total debit balance = Total credit balance

試題精選

Question 1 【2011 年試題】

The list of balances from Ari's books at 31 December 2011 was as follows:

| | £ |
|---|---------|
| Equipment | 25,000 |
| Motor vehicle expenses | 5,467 |
| Sales | 145,000 |
| Cash | 250 |
| Stock at 1 January 2011 | 9,250 |
| Capital | 59,850 |
| General expenses | 48,413 |
| Returns inwards | 2,410 |
| Provision for depreciation – Motor vehicles | 11,400 |
| Debtors | 24,680 |
| Purchases | 55,400 |
| Bank loan | 10,000 |
| Motor vehicles | 28,500 |
| Returns outwards | 1,745 |
| Carriage inwards | 925 |
| Drawings | 2,400 |
| Provision for depreciation – equipment | 10,000 |
| Wages and salaries | 44,350 |
| Carriage outwards | 1,650 |
| Creditors | 8,461 |
| Bank (to balance) | ? |

教學小貼士:

■ 'Bank loan' 為負債，同學會誤解為 'Bank' 而記入借方。

■ 'Carriage outwards' 較多同學會入錯方向，要提點同學其為費用類，應入借方。

REQUIRED

- (a) Prepare the Trail Balance at 31 December 2011. (21 marks)
- (b) List **four** items of additional information that you would need to know to be able to prepare the final accounts for 2011. (4 marks)

Question2 【2009 年試題】

An inexperienced accounts clerk has produced the following Trial Balance from Edith's books at 30 September 2009:

| | £ | £ |
|--|---------|---------|
| Capital | | 46,731 |
| Premises | 40,000 | |
| Vehicles | | 25,000 |
| Provisions for depreciation at 1 October 2008: | | |
| Premises | | 12,000 |
| Vehicles | 12,000 | |
| Bank overdraft | 1,875 | |
| Cash | 250 | |
| Debtors | | 25,640 |
| Creditors | 15,247 | |
| 10% Loan (repayable 30 September 2019) | | 20,000 |
| Sales | | 148,200 |
| Purchases | 56,301 | |
| Wages | 58,469 | |
| Electricity | | 15,014 |
| Motor expenses | | 6,574 |
| Discount received | 1,125 | |
| Discount allowed | 540 | |
| Bad debts | | 340 |
| Office expenses | 8,950 | |
| Stock at 1 October 2008 | | 14,500 |
| Stock at 30 September 2009 | 14,750 | |
| Drawings | 3,600 | |
| Loan interest | 2,000 | |
| | 215,107 | 313,999 |

REQUIRED

(a) Redraft the Trial Balance at 30 September 2009. (25 marks)

教學小貼士:

- 'Bank overdraft' 為負債項目，較多同學會混淆。
- 'Closing stock' 要提醒同學不需記錄入試算表。

Question 3 【2010 年試題】

The following lists of balance were extracted from the books of Fred Wu at 31 March 2010:

| | £ |
|------------------------------|---------|
| Purchases | 506,420 |
| Sales | 668,580 |
| Stock at 1 April 2009 | 23,200 |
| Bank | 18,760 |
| Returns outwards | 9,450 |
| Returns inwards | 12,120 |
| Drawings | 41,840 |
| Provision for depreciation : | |
| Office equipment | 12,500 |
| Vehicles | 13,750 |
| Light and heat | 23,260 |
| Bad debts | 2,540 |
| Office equipment cost | 31,620 |
| Vehicles at cost | 28,940 |
| Bad debts recovered | 3,147 |
| Wages and salaries | 42,640 |
| Motor expenses | 7,352 |
| Commission received | 9,492 |
| Debtors | 86,450 |
| Creditors | 61,380 |
| Capital | ? |

REQUIRED

(a) Prepare the Trial Balance at 31 March 2010. (20 marks)

教學小貼士:

- 要提醒同學 'Bad debts' 與 'Bad debts recovered' 的分別。'Bad debts' 為費用類，記借方；'Bad debts recovered' 為收入類，應記貸方。

答案詳解

Question 1

(a)

Ari

Trial Balance as at 31 December 2011

| | Dr | Cr |
|---|---------|---------|
| | £ | £ |
| Equipment | 25,000 | |
| Motor vehicle expenses | 5,467 | |
| Sales | | 145,000 |
| Cash | 250 | |
| Stock at 1 January 2011 | 9,250 | |
| Capital | | 59,850 |
| General expenses | 48,413 | |
| Returns inwards | 2,410 | |
| Provision for depreciation – Motor vehicles | | 11,400 |
| Debtors | 24,680 | |
| Purchases | 55,400 | |
| Bank loan | | 10,000 |
| Motor vehicles | 28,500 | |
| Returns outwards | | 1,745 |
| Carriage inwards | 925 | |
| Drawings | 2,400 | |
| Provision for depreciation – equipment | | 10,000 |
| Wages and salaries | 44,350 | |
| Carriage outwards | 1,650 | |
| Creditors | | 8,461 |
| Bank (to balance) | | 2,239 |
| | 248,695 | 248,695 |

(b)

1. Depreciation
2. Bad debts
3. Payments
4. Accruals

Question 2

Edith

Trial Balance as at 30 September 2009

| | Dr | Cr |
|--|---------|---------|
| | £ | £ |
| Capital | | 46,731 |
| Premises | 40,000 | |
| Vehicles | 25,000 | |
| Provisions for depreciation at 1 October 2008: | | |
| Premises | | 12,000 |
| Vehicles | | 12,000 |
| Bank overdraft | | 1,875 |
| Cash | 250 | |
| Debtors | 25,640 | |
| Creditors | | 15,247 |
| 10% Loan (repayable 30 September 2019) | | 20,000 |
| Sales | | 148,200 |
| Purchases | 56,301 | |
| Wages | 58,469 | |
| Electricity | 15,014 | |
| Motor expenses | 6,574 | |
| Discount received | | 1,125 |
| Discount allowed | 540 | |
| Bad debts | 340 | |
| Office expenses | 8,950 | |
| Stock at 1 October 2008 | 14,500 | |
| Drawings | 3,600 | |
| Loan interest | 2,000 | |
| | 257,178 | 257,178 |

Question 3

Fred Wu

Trial Balance as at 31 March 2010

| | Dr | Cr |
|------------------------------|---------|---------|
| | £ | £ |
| Purchases | 506,420 | |
| Sales | | 668,580 |
| Stock at 1 April 2009 | 23,200 | |
| Bank | 18,760 | |
| Returns outwards | | 9,450 |
| Returns inwards | 12,120 | |
| Drawings | 41,840 | |
| Provision for depreciation : | | |
| Office equipment | | 12,500 |
| Vehicles | | 13,750 |
| Light and heat | 23,260 | |
| Bad debts | 2,540 | |
| Office equipment cost | 31,620 | |
| Vehicles at cost | 28,940 | |
| Bad debts recovered | | 3,147 |
| Wages and salaries | 42,640 | |
| Motor expenses | 7,352 | |
| Commission received | | 9,492 |
| Debtors | 86,450 | |
| Creditors | | 61,380 |
| Capital | | 46,843 |
| | 825,142 | 825,142 |

購貨日記簿及銷貨日記簿

• 教學攻略

1. 要讓學生掌握日記簿的格式
2. 掌握購貨簿、銷貨簿、購貨退回簿、銷貨退回簿的用途與記錄
3. 懂得分辨 Trade discount 和 Cash discount 的分別
4. 掌握債務人帳各債權人帳的記錄

教學小貼士:

- 記錄債務人帳時，較多同學會忘記先做 Bal.b/d。

Question 1 【2009 年試題】

On 1 October 2009 Benny Xu had the following Purchases Ledger Account balances:

| | £ |
|--------|--------|
| P Wang | 6,120 |
| M Gao | 12,400 |
| T Hong | 5,200 |

Credit purchases during October 2009:

| Date | Supplier | List Price £ | Trade Discount |
|--------|----------|-----------------|----------------|
| Oct 1 | C Nassif | 7,400 | 15% |
| Oct 8 | P Wang | 5,340 | 10% |
| Oct 15 | M Gao | 12,600 | 20% |
| Oct 22 | T Hong | 22,940 | 25% |

Returns outwards during October 2009:

| Date | Supplier | List Price £ |
|--------|----------|-----------------|
| Oct 14 | P Wang | 660 |
| Oct 28 | T Hong | 2,200 |

REQUIRED

Prepare for October 2009 the : (8 marks)

- (i) Purchases Day Book
- (ii) Returns Outwards Day Book.

教學小貼士:

- 要提醒同學記錄退貨時要計算 'Trade discount'，大部份同學會忘記計算。

On 29 October Benny Xu paid cheques to his creditors in full settlement of the amounts owing on 1 October 2009. M Gao allowed a discount of 2½% and T Hong allowed a discount of 1½%. P Wang allowed no discount on his balance.

REQUIRED (17 marks)

- Prepare the ledger accounts of P Wang, M Gao and T Hong for October 2009.
- Balance the ledger accounts in (b) above and bring the balances down to 1 November 2009.

Question 2 【2009 年試題】

Karen buys goods from a wholesaler at their recommended retail price , less a trade discount. The following purchases were made during July 2009:

| | | | Retail price | Trade discount |
|------|----|-------|--------------|----------------|
| | | | £ | % |
| July | 1 | Mo | 800 | 30 |
| | 5 | Henry | 640 | 25 |
| | 8 | Wendy | 350 | 50 |
| | 11 | Alan | 425 | 40 |
| | 14 | Mo | 900 | 30 |
| | 22 | Jim | 180 | 20 |
| | 26 | Wendy | 2,450 | 50 |

Purchases returns during July 2009:

| | | | Retail price | |
|------|----|-------|--------------|-----------------------------|
| | | | £ | |
| July | 4 | Mo | 60 | Part of the July 1 delivery |
| | 12 | Wendy | 48 | Part of the July 8 delivery |

REQUIRED

(a) Prepare for the month of July 2009: (13 marks)

- (i) Purchases Day Book
- (ii) Purchases Returns Day Book
- (iii) Purchases Account
- (iv) Purchases Returns Account

教學小貼士:

■ 要提醒同學 'cash discount' 和 'trade discount' 的分別, 很多同學會混淆, 以及較多同學難以區辨債務人與債權人的入帳方向。

Purchases Ledger balances at 1 July 2009 including:

| | Dr | Cr |
|------|----|-----|
| | £ | £ |
| Alan | 68 | |
| Mo | | 400 |

On 4 July Karen paid the balance of her account with Mo at 1 July 2009 and claimed a 2% cash discount.

REQUIRED

(b) Prepare , in Karen's Purchases Ledger , the accounts of : (10 marks)

- (i) Alan
- (ii) Mo

(c) Give two possible reasons for the balance of £68 , on Alan's account at 1 July 2009. (2 marks)

Question 3 【2010 年試題】

Roy Kwong commenced business on 1 January 2010. The following credit purchases , sales and returns were during the month of January 2010.

Purchases

| Date | Supplier | List Price | Trade Discount |
|-------------|----------|------------|----------------|
| 2010 | | £ | % |
| Jan 1 | Z Lam | 4,600 | 10 |
| Jan 14 | R Hung | 8,000 | 15 |
| Jan 25 | Z Lam | 4,480 | 10 |

Sales

| Date | Supplier | List Price | Trade Discount |
|-------------|----------|------------|----------------|
| 2010 | | £ | % |
| Jan 6 | N Cheung | 1,080 | 5 |
| Jan 15 | C Fung | 1,200 | 5 |
| Jan 18 | J Yim | 6,000 | 15 |
| Jan 26 | M Tsang | 2,240 | 10 |
| Jan 28 | N Cheung | 680 | 2½ |

Purchases Returns

Jan 5 Returned to Z Lam goods bought on 1 January 2010 with a list price of £180.

Jan 29 Returned to R Hung goods bought on 14 January 2010 with a list price of £320.

Sales Returns

Jan 14 N Cheung returned goods sold to him on 6 January 2010 with a list price of £220.

Jan 20 C Fung returned goods sold to him on 15 January 2010 with a list price of £460.

REQUIRED

(a) Enter the transactions in the : (16 marks)

- (i) Purchases Day Book
- (ii) Sales Day Book
- (iii) Purchases Returns Day Book
- (iv) Sales Returns Day Book

(b) Record the entries in the account of N Cheung in the Sales Ledger. Balance the account at 31 January 2010 and carry down the balance. (5 marks)

(c) Record the transfers from the Day Books of the appropriate accounts in the General Ledger at the end of the month. (4 marks)

Question 4 【2009 年試題】

On 1 September 2008 Maria Polyviou had the following Sales Ledger Account balances:

| | £ | |
|-------------|-------|------|
| G Michael | 9,000 | (Dr) |
| P Antoniou | 2,160 | (Dr) |
| M Evripidou | 5,200 | (Dr) |

Credit sales during September 2008:

| Date | Customer | List Price | Trade Discount |
|---------|-------------|------------|----------------|
| | | £ | |
| Sept 2 | C Nassif | 6,120 | 15% |
| Sept 8 | P Antoniou | 4,320 | 10% |
| Sept 15 | G Michael | 11,790 | 20% |
| Sept 22 | M Evripidou | 20,160 | 25% |

Returns inwards of goods purchased during September 2008:

| Date | Customer | List Price |
|---------|-------------|------------|
| | | £ |
| Sept 16 | P Antoniou | 550 |
| Sept 29 | M Evripidou | 1,400 |

REQUIRED

(a) Prepare for September 2008: (6 marks)

- (i) Sales Day Book
- (ii) Returns inwards Day Book

On 30 September 2008 Maria Polviou received cheques from all her debtors in full settlement of the amounts owing on 1 September 2009. G Michael received a cash discount of 2½% and M Evripidou received a cash discount of 1½%.

REQUIRED

(b) Prepare for September 2008 the following accounts, balancing the accounts at 30 September 2008: (19 marks)

G Michael
P Antoniou
M Evripidou

教學小貼士:

- 要提醒同學 debtors 的現金折扣為 'discount allowed' 和債務人的現金折扣為 'discount received', 同學較常混淆。

答案詳解

Question 1
(A i, ii)

Purchases Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|----------------------------------|------------|----------------|--------|
| 2009 | | | £ | £ | £ |
| Oct1 | | C Nassif | 7,400 | 1,110 | 6,290 |
| 8 | | P Wang | 5,340 | 534 | 4,806 |
| 15 | | M Gao | 12,600 | 2,520 | 10,080 |
| 22 | | T Hong | 22,940 | 5,735 | 17,205 |
| 31 | | Transferred to Purchases Account | 48,280 | 9,899 | 38,381 |

Returns Outwards Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|-------|-------------|---|------------|----------------|-------|
| 2009 | | | £ | £ | £ |
| Oct14 | | P Wang | 660 | 66 | 594 |
| 28 | | T Hong | 2,200 | 550 | 1,650 |
| 31 | | Transferred to Returns Outwards Account | 2,860 | 616 | 2,244 |

(b)&(c)

P Wang

| | | | |
|------------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct14 Returns outwards | 594 | Oct1 Balance b/d | 6,120 |
| 29 Bank | 6,120 | 8 Purchases | 4,806 |
| 29 Balance c/d | 4,212 | | |
| | <u>10,926</u> | | <u>10,926</u> |
| | | Nov1 Balance b/d | 4,212 |

M Gao

| | | | |
|----------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct29 Bank | 12,090 | Oct1 Balance b/d | 12,400 |
| 29 Discount Received | 310 | 15 Purchases | 10,080 |
| 29 Balance c/d | 10,080 | | |
| | <u>22,480</u> | | <u>22,480</u> |
| | | Nov1 Balance b/d | 10,080 |

T Hong

| | | | |
|------------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct28 Returns outwards | 1,650 | Oct1 Balance b/d | 5,200 |
| 29 Bank | 5,122 | 22 Purchases | 17,205 |
| 29 Discount received | 78 | | |
| 29 Balance c/d | 15,555 | | |
| | <u>22,405</u> | | <u>22,405</u> |
| | | Nov1 Balance b/d | 15,555 |

Question 2
(A i, ii, iii & iv)

Purchases Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|-------|-------------|----------------------------------|------------|----------------|-------|
| 2009 | | | £ | £ | £ |
| July1 | | Mo | 800 | 240 | 560 |
| 5 | | Henry | 640 | 160 | 480 |
| 8 | | Wendy | 350 | 175 | 175 |
| 11 | | Alan | 425 | 170 | 255 |
| 14 | | Mo | 900 | 270 | 630 |
| 22 | | Jim | 180 | 36 | 144 |
| 26 | | Wendy | 2,450 | 1,225 | 1,225 |
| 31 | | Transferred to Purchases Account | 5,745 | 2,276 | 3,469 |

Purchases returns Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|-------|-------------|--|------------|----------------|-----|
| 2009 | | | £ | £ | £ |
| July4 | | Mo | 60 | 18 | 42 |
| 12 | | Wendy | 48 | 24 | 24 |
| 31 | | Transferred to Purchases Returns Account | 108 | 42 | 66 |

Purchases

| | | |
|---------------------------|-------|---|
| 2009 | £ | £ |
| July31 Purchases Day book | 3,469 | |

Purchases Returns

| | | | |
|--|---|-----------------------------------|----|
| | £ | 2009 | £ |
| | | July31 Purchases Returns Day book | 66 |

(B i, ii)

| | | Alan | |
|---------------------|-------|-------------------|-------|
| 2009 | £ | 2009 | £ |
| July1 Balance b/d | 68 | July11 Purchases | 255 |
| 31 Balance c/d | 187 | | |
| | 255 | | 255 |
| | | Aug1 Balance b/d | 187 |
| | | Mo | |
| 2009 | £ | 2009 | £ |
| July4 Bank | 392 | July1 Balance b/d | 400 |
| 4 Discount received | 8 | 1 Purchases | 560 |
| 4 Return outwards | 42 | 14 Purchases | 630 |
| 31 Balance c/d | 1,148 | | |
| | 1,590 | | 1,590 |
| | | Aug1 Balance b/d | 1,148 |

(c) Any 2 of :

1. Overpayment
2. Item posted to the account in error
3. Credit note received after (mistaken) payment of the account.

Question 3

(A i, ii, iii & iv)

Purchases Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|----------------------------------|------------|----------------|--------|
| 2010 | | | £ | £ | £ |
| Jan1 | | Z Lam | 4,600 | 460 | 4,140 |
| 14 | | R Hung | 8,000 | 1,200 | 6,800 |
| 25 | | Z Lam | 4,480 | 448 | 4,032 |
| 31 | | Transferred to Purchases Account | 17,080 | 2,108 | 14,972 |

Sales Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|------------------------------|------------|----------------|-------|
| 2010 | | | £ | £ | £ |
| Jan6 | | N Cheung | 1,080 | 54 | 1,026 |
| 15 | | C Fung | 1,200 | 60 | 1,140 |
| 18 | | J Yim | 6,000 | 900 | 5,100 |
| 26 | | M Tsang | 2,240 | 224 | 2,016 |
| 28 | | N Cheung | 680 | 17 | 663 |
| 31 | | Transferred to Sales Account | 11,200 | 1,255 | 9,945 |

Purchases returns Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|--|------------|----------------|-----|
| 2010 | | | £ | £ | £ |
| Jan5 | | Z Lam | 180 | 18 | 162 |
| 29 | | R Hung | 320 | 48 | 272 |
| 31 | | Transferred to Purchases returns account | 500 | 66 | 434 |

Sales returns Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|--------|-------------|--------------------------------------|------------|----------------|-----|
| 2009 | | | £ | £ | £ |
| July14 | | N Cheung | 220 | 11 | 209 |
| 20 | | C Fung | 460 | 23 | 437 |
| 31 | | Transferred to Sales returns account | 680 | 34 | 646 |

(b)

N Cheung

| | | | |
|------------------|--------------|---------------------|--------------|
| 2010 | £ | 2010 | £ |
| Jan6 Sales | 1,026 | Jan14 Sales Returns | 209 |
| 28 Sales | 663 | 31 Balance c/d | 1,480 |
| | <u>1,689</u> | | <u>1,689</u> |
| Feb1 Balance b/d | 1,480 | | |

(c)

Purchases

| | | |
|--------------------------|--------|---|
| 2010 | £ | £ |
| Jan31 Purchases Day book | 14,972 | |

Sales

| | | |
|---|-----------------------|-------|
| £ | 2009 | £ |
| | July31 Sales Day Book | 9,945 |

Purchases Returns

| | | |
|---|-----------------------------------|-----|
| £ | 2009 | £ |
| | July31 Purchases Returns Day book | 434 |

Sales Returns

| | | |
|------------------------------|-----|---|
| 2010 | £ | £ |
| Jan31 Sales Returns Day book | 646 | |

Question 4
(a i, ii)

Sales Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|--------------------------|------------|----------------|--------|
| 2008 | | | £ | £ | £ |
| Sep2 | | C Nassif | 6,120 | 918 | 5,202 |
| 8 | | P Antoniou | 4,320 | 432 | 3,888 |
| 15 | | C Michael | 11,790 | 2,358 | 9,432 |
| 22 | | M Evripidou | 20,160 | 5,040 | 15,120 |
| 30 | | Transferred to Sales A/C | 42,390 | 8,748 | 33,642 |

Sales Returns Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|-------|-------------|----------------------------------|------------|----------------|-------|
| 2008 | | | £ | £ | £ |
| Sep16 | | P Antoniou | 550 | 55 | 495 |
| 29 | | M Evripidou | 1,400 | 350 | 1,050 |
| 30 | | Transferred to Sales Returns A/C | 1,950 | 405 | 1,545 |

(b)

G Michael

| | | | |
|--------------|---------------|---------------------|---------------|
| 2008 | £ | 2008 | £ |
| Sep1 Bal.b/d | 9,000 | Sep30 Bank | 8,775 |
| 15 Sales | 9,432 | 30 Discount allowed | 225 |
| | | 30 Bal.c/d | 9,430 |
| | <u>18,432</u> | | <u>18,430</u> |

P Antoniou

| | | | |
|--------------|--------------|-----------------------|--------------|
| 2008 | £ | 2008 | £ |
| Sep1 Bal.b/d | 2,160 | Sep16 Returns inwards | 495 |
| 8 Sales | 3,888 | 30 Bank | 2,160 |
| | | 30 Bal.c/d | 3,393 |
| | <u>6,048</u> | | <u>6,048</u> |

M Evripidou

| | | | |
|--------------|---------------|-----------------------|---------------|
| 2008 | £ | 2008 | £ |
| Sep1 Bal.b/d | 5,200 | Sep29 Returns inwards | 1,050 |
| 22 Sales | 15,120 | 30 Bank | 5,122 |
| | | 30 Discount allowed | 78 |
| | | 30 Bal.c/d | 14,070 |
| | <u>20,320</u> | | <u>20,320</u> |

現金簿

• 教學攻略

1. 要讓學生明現金簿的格式
2. 學會處理現金交易及支票交易的記錄
3. 區辨現金折扣、購貨與銷貨折扣分別
4. 現金、銀行支票等對銷項目處理
5. 銀行透支的處理

試題精選

教學小貼士:

- 除了要求同學記得現金簿的格式外，很多同學會忘記要做 Bal.b/d

Question 1 【2011 年試題】

On 1 May 2011 Bhanee had a cash balance of £245.00 and a balance at bank of £62.77Dr.

The following cash and bank transactions took place during May 2011:

| May | £ |
|--|--------|
| 5 Cash sales | 385.00 |
| 6 Wages , paid by cash | 216.50 |
| Banked cash | 200.00 |
| 8 Banked cheque from Bjorn who claimed £1.50 cash discount | 148.50 |
| 10 Paid Kai's account of £750.00 , less 2% cash discount | ? |
| Paid Zeno by cheque | 75.46 |
| 19 Cash sales | 155.00 |
| 20 Wages , paid by cash | 236.25 |
| 23 Bank cheque from lola | 367.81 |
| 25 Drawings | 150.00 |
| Travelling expneses , paid by cash | 54.80 |
| Paid Ella's account of £440 , less cash discount | 431.20 |
| 30 Cash sales | 250.00 |

REQUIRED

- (a) Prepare the Three-column Cash book for May 2011. (16 marks)

Question 2 【2011 年試題】

Helen had £600.00 cash and bank overdraft of £843.27 on January 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 Paid wages in cash £280.00 |
| | 25 | Paid James by cheque £138.67 |
| | 28 | Banked Gill's cheque for 284.84 |

教學小貼士:

- 較多同學會忘記'bank overdraft' 需記錄貸方
- 提點同學'contra'的記錄方法

教學小貼士:

- 好多同學會混淆'had deducted' 已扣除折扣和'after deducting'未扣除折扣的部份。

REQUIRED

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

Question 3 【2009 年試題】

On 1 April 2009 Joan had a cash balance of £200 and a bank balance of £1,340 Dr.

Joan recorded the following receipts and payments during April 2009:

| | | |
|-------|----|--|
| April | 3 | Cash sales , £545 |
| | 6 | Banked a cheque from Ann who paid her balance due of £250 , less 2% discount |
| | 7 | Paid Eric , by cheque No 127 , £638 |
| | 10 | Paid Ken's account of £230 , by cheque No 128 , claiming £3 discount |
| | 14 | Paid wages in cash , £372 |
| | 16 | Banked £270 cash |
| | 20 | Cash sales , £138 |
| | 21 | Banked a cheque from Wendy , £437 |
| | 22 | Paid Harry's account of £400 , by cheque No 129 , claiming 2½ discount |
| | 27 | Cash withdrawn from the bank , £200 , for business use by cheque No130 |
| | 30 | Paid wages by cash , £368 |

教學小貼士:

- 較多同學誤解'withdrawn' 為 'drawings' 。

REQUIRED

- (a) Prepare Joan's three-column cash book for April 2009. (15 marks)

Question 4 【2010 年試題】

On 1 September 2010 Sally Mei had a cash balance of £340 and a bank overdraft of 1,574. The following transactions took place during September 2010:

- Sept 1 Received a cheque from S Chen in full settlement of his debt of £400. S Chen deducted a 2½% settlement discount.
 3 Cash sales , £1,670.
 7 Paid £1,800 cash into the bank.
 10 Paid a cheque £380 to B Lee , a creditor , in full settlement of the balance owing £400.
 13 Sold goods to S Chen , £2,680. S Chen paid cash , £480 , the balance of the sale being on credit.
 16 Paid vehicle expenses in cash , £120.
 21 Paid insurance premium by cheque , £975.
 24 Sally Mei withdrew £220 by cheque for personal use.
 27 Received commission by cheque , £75.
 28 Purchases goods for cash , £460.
 29 A bank statement received showed that interest , £24 , had been charged on the overdraft.

REQUIRED (19 marks)

- (a) Prepare the 3-column Cash Book for the month of September 2010.
(b) Balance the Cash Book and bring down the balances at 1 October 2010.

The cheque received from S Chen on 1 September 2010 paid in full the balance on his account in the Sales Ledger at 1 September 2010.

REQUIRED

- (c) Prepare the Account of S Chen in the Sales Ledger for the month of September 2010. (6 marks)

教學小貼士:

- 人稱帳的處理，普遍同學都較弱，特別是較易混屬債務人還是債權人，導致入帳記錯方向。

Question 5 【2008 年試題】

Sharon Tam had the following balance in her books at 1 August 2008:

| | £ |
|-------------------|-----|
| Bank | 946 |
| Cash | 73 |
| Debtors - R Cheng | 240 |
| - C Mok | 320 |
| Creditor - D Li | 400 |

The following transactions occurred during the month of August 2008:

Aug 3 Paid rent by cheque , £270.

Aug 4 R Cheng , a debtor , paid by cheque the balance due , £240 , deducting 2½% cash discount.

Aug 6 Paid office expenses in cash £72.

Aug11 Paid D Li , a creditor , the balance due , £400 , by cheque deducting 2½% cash discount.

Aug14 Withdrew from bank for office cash , £60.

Aug20 Cash sales , £428. Banked the same day.

Aug23 C Mok , a debtor , paid by cheque the balance due , £320 , deducting a 2½% cash discount.

Aug27 Cheque drawn by Sharon Tam for private use , £125.

Aug28 Paid insurance premium , £145 , by cheque.

Aug31 Transferred £200 from the Bank Current Account to the Bank Deposit Account.

REQUIRED

Prepare for the month of August 2008:

- The 3-Column Cash Book. (17 marks)
- The Ledger Account of R Cheng , C Mok and D Li. (6 marks)
- Briefly state the benefit to Sharon Tam of transferring money to a bank deposit account. (2 marks)

教學小貼士:

- 'cash sales'應記錄借方現金欄，但要留意出現'banked'則應記錄借方銀行欄。
- 'Private use'仍較多同學會忘記應'Drawings'。

答案詳解

Question 1

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|----------|----------|------|------------|-------------------|----------|----------|
| 2011 | | £ | £ | £ | 2011 | | £ | £ | £ |
| May1 | Bal.b/d | | 245.00 | 62.77 | May6 | Wages | | 216.50 | |
| 5 | Sales | | 385.00 | | 6 | Bank | | 200.00 | |
| 6 | Cash | | | 200.00 | 10 | Kai | 15.00 | | 735.00 |
| 8 | Bjorn | 1.50 | | 148.50 | 10 | Zeno | | | 75.46 |
| 19 | Sales | | 155.00 | | 20 | Wages | | 236.25 | |
| 23 | Lola | | | 367.81 | 25 | Drawings | | | 150.00 |
| 30 | Sales | | 250.00 | | 25 | Travelling | | 54.80 | |
| 31 | Bal.c/d | | | 612.58 | 25 | Ella | 8.80 | | 431.20 |
| | | | | | 31 | Bal.c/d | | 543.95 | |
| | | 1.50 | 1,035.00 | 1,391.66 | | | 23.80 | 1,035.00 | 1,391.66 |
| Jun1 | Bal.b/d | | 543.95 | - | Jun1 | Bal.b/d | | | 612.58 |

Question 2

Cash book

| 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 | | | | | |

Question 3

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|-------|-------|------|----------|-------------------|-------|-------|
| 2009 | | £ | £ | £ | 2009 | | £ | £ | £ |
| Apr1 | Bal.b/d | | 200 | 1,340 | Apr7 | Eric | | | 638 |
| 3 | Sales | | 545 | | 10 | Ken | 3 | | 227 |
| 6 | Ann | 5 | | 245 | 14 | wages | | 372 | |
| 16 | Cash | | | 270 | 16 | Bank | | 270 | |
| 20 | Sales | | 138 | | 22 | Harry | 10 | | 390 |
| 21 | Wendy | | | 437 | 27 | Cash | | | 200 |
| 27 | Bank | | 200 | | 30 | wages | | 368 | |
| | | | | | 30 | Bal.c/d | | 73 | 837 |
| | | 5 | 1,083 | 2,292 | | | 13 | 1,083 | 2,292 |
| May1 | Bal.b/d | | 73 | 837 | | | | | |

Question 4

(a,b)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|------------|------------------|-------|-------|------|------------------|-------------------|-------|-------|
| 2010 | | £ | £ | £ | 2010 | | £ | £ | £ |
| Sep1 | Bal.b/d | | 340 | | Sep1 | Bal.b/d | | | 1,574 |
| 1 | S Chen | 10 | | 390 | 7 | Bank | | 1,800 | |
| 3 | Sales | | 1,670 | | 10 | B Lee | 20 | | 380 |
| 7 | Cash | | | 1,800 | 16 | Vehicle expenses | | 120 | |
| 13 | Sales | | 480 | | 21 | Insurance | | | 975 |
| 27 | Commission | | | 75 | 24 | Drawings | | | 220 |
| 30 | Bal.c/d | | | 908 | 28 | Purchases | | 460 | |
| | | | | | | Bank overdraft | | | 24 |
| | | 10 | 2,490 | 3,173 | 30 | Bal.c/d | | 110 | |
| Oct1 | Bal.b/d | | 110 | | Oct1 | Bal.b/d | | | 908 |

(c)

S Chen

| 2010 | | £ | 2010 | | £ |
|--------------|--|--------------|--------------------|--|--------------|
| Sep1 Bal.b/d | | 400 | Sep1 Bank | | 390 |
| 13 Sales | | 2,200 | 1 Discount allowed | | 10 |
| | | | 30 Bal.c/d | | 2,200 |
| | | <u>2,600</u> | | | <u>2,600</u> |

Question 5

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|------|-------|------|----------------------|-------------------|------|-------|
| 2008 | | £ | £ | £ | 2008 | | £ | £ | £ |
| Aug1 | Bal.b/d | | 73 | 946 | Aug3 | Rent Office expenses | | | 270 |
| 4 | R Cheng | 6 | | 234 | 6 | | | 72 | |
| 14 | Bank | | 60 | | 11 | D Li | 10 | | 390 |
| 20 | Sales | | | 428 | 14 | Cash | | | 60 |
| 23 | C Mok | 8 | | 312 | 27 | Drawings | | | 125 |
| | | | | | 28 | Insurance | | | 145 |
| | | | | | 31 | Deposit | | | 200 |
| | | | | | 31 | Bal.c/d | | 61 | 730 |
| | | 14 | 133 | 1,920 | | | 10 | 133 | 1,920 |
| Sep1 | Bal.b/d | | 61 | 730 | | | | | |

(b)

R Cheng

| 2008 | | £ | 2008 | | £ |
|--------------|--|------------|------------|--|------------|
| Aug1 Bal.b/d | | 240 | Aug4 Bank | | 234 |
| | | | 4 Discount | | 6 |
| | | <u>240</u> | | | <u>240</u> |

C Mok

| 2008 | | £ | 2008 | | £ |
|--------------|--|------------|-------------|--|------------|
| Aug1 Bal.b/d | | 320 | Aug23 Bank | | 312 |
| | | | 23 Discount | | 8 |
| | | <u>320</u> | | | <u>320</u> |

| D Li | | | |
|-------------|-----|--------------|-----|
| | £ | | £ |
| 2008 | | 2008 | |
| Aug11 Bank | 390 | Aug1 Bal.b/d | 400 |
| 11 Discount | 10 | | |
| | 400 | | 400 |
| | 400 | | 400 |

(c)

Interest is paid on a deposit account balance.

OR

Interest on a current account balance will be normally at a lower rate than on a deposit account balance.

現金簿與銀行調節表

• 教學攻略

1. 要讓學生明白銀行調節表的功用
2. 學會現金簿的調整
3. 懂得編製銀行往來調節表

教學小貼士:

- 部份同學仍混淆'had deducted'和'after deducting'的區別。

試題精選

Question 1 【2011 年試題】

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
 - Banked a cheque from Fran , for £354.00 , who had deducted £6.00
 - 17 discount.
 - Paid the balance on Colin's account £400.00 , by cheque after deducting
 - 18 2% discount
 - 21 Withdrew £300.00 from the bank for office use
 - Paid wages in cash £280.00
 - 25 Paid James by cheque £138.67
 - 28 Banked Gill's cheque for £284.84

教學小貼士:

- 同學較難理解'bank for office use' 即為'contra'的處理。

Helen's Bank Statement shows:

| | DR | CR | Balance | |
|---------------------------|--------|--------|---------|----|
| | £ | £ | £ | |
| February 1 Balance | | | 843.27 | Dr |
| 7 Banking | | 250.00 | 593.27 | Dr |
| 8 Banking | | 943.85 | 350.58 | Cr |
| 12 Charges | 25.00 | | 325.58 | Cr |
| 17 Banking | | 354.00 | 679.58 | Cr |
| DD - Electricity | 150.00 | | 529.58 | Cr |
| 19 CT - Ella | | 85.64 | 615.22 | Cr |
| 21 Cheque | 300.00 | | 315.22 | Cr |

教學小貼士:

- 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。

REQUIRED :

- (a) Prepare Helen's Three Columns Cash Book for the month of February 2011.
(15 marks)
- (b) Prepare the Cash book update (bank columns only). (5 marks)
- (c) Bank Reconciliation Statement at 28 February 2011. (5 marks)

Question 2 【2011 年試題】

教學小貼士:

- 提示同學有 'cheque N°' 必定入 'Bank' 的欄位

On 1 May 2011 Bhanee had a cash balance of £245.00 and a balance at bank of £62.77Dr. The following cash and bank transactions took place during May 2011:

| | | | Cheque N° | £ |
|------------|----|--|------------------|----------|
| May | 5 | Cash sales | | 385.00 |
| | 6 | Wages , paid by cash | | 216.50 |
| | | Banked cash | | 200.00 |
| | 8 | Banked cheque from Bjorn who claimed £1.50 cash discount | | 148.50 |
| | 10 | Paid Kai's account of £750.00 , less 2% cash discount | 168 | ? |
| | | Paid Zeno by cheque | 169 | 75.46 |
| | 19 | Cash sales | | 155.00 |
| | 20 | Wages , paid by cash | | 236.25 |
| | 23 | Banked cheque from lola | | 367.81 |
| | 25 | Drawings | 170 | 150.00 |
| | | Travelling expenses , paid by cash | | 54.80 |
| | | Paid Ella's account of £440 , less cash discount | 171 | 431.20 |
| | 30 | Cash sales | | 250.00 |

Bhanee's bank statement for May 2011 was as follows:

| | | DR | CR | Balance |
|------------|----|-----------|-----------|----------------|
| | | £ | £ | £ |
| May | 1 | Balance | | 62.77 Cr |
| | 6 | Sundries | 200.00 | 262.77 Cr |
| | 8 | D.D.Gas | 55.00 | 207.77 Cr |
| | | Banking | 148.50 | 356.27 Cr |
| | 15 | C.T.Yaffa | 580.00 | 936.27 Cr |
| | 18 | 168 | 735.00 | 201.27 Cr |
| | 23 | Banking | 367.81 | 569.08 Cr |
| | | Charges | 20.00 | 549.08 Cr |
| | 28 | 170 | 150.00 | 399.08 Cr |

REQUIRED :

- (a) Prepare the Three-column Cash Book for May 2011. (16 marks)
 (b) Update the bank columns of the Cash Book. (5 marks)
 (c) Prepare the Bank Reconciliation Stationery at 31 May 2011. (4 marks)

Question 3 【2009 年試題】

The bank columns of Wendy's Cash Book , for the period to 31 October 2009 , are as follows:

| | £ | | £ |
|------------------|---------------|-----------------|---------------|
| Oct21 Total b/d | 18,452 | Oct21 Total b/d | 17,000 |
| 24 Altheea | 856 | 23 Edward | 675 |
| 26 Gill | 450 | Gerry | 676 |
| 29 Lola | 1,654 | 25 Horace | 677 |
| 31 Zara | 647 | John | 678 |
| | | 29 Kerry | 679 |
| | | Maddy | 680 |
| | | 31 Norma | 681 |
| | | Cash | 682 |
| | | Balance c/d | 956 |
| | <u>22,059</u> | | <u>22,059</u> |
| Nov1 Balance b/d | 956 | | |

Wendy has received the following Bank Statement:

| | DR | CR | Balance | |
|-----------------------|-------|-------|---------|----|
| | £ | £ | £ | |
| Oct 21 Balance | | | 1,452 | Cr |
| 24 Banking | | 856 | 2,308 | Cr |
| 25 676 | 687 | | 1,621 | Cr |
| 26 Banking | | 450 | 2,071 | Cr |
| SO - Gas | 125 | | 1,946 | Cr |
| 28 678 | 845 | | 1,101 | Cr |
| CT - Ella | | 481 | 1,582 | Cr |
| 29 Banking | | 1,654 | 3,236 | Cr |
| 677 | 314 | | 2,922 | Cr |
| 30 Charges | 35 | | 2,887 | Cr |
| 31 680 | 384 | | 2,503 | Cr |
| 682 | 4,100 | | 2,103 | Cr |

REQUIRED :

- (a) Starting with the balance of £956 , update Wendy's Cash Book. (5 marks)
- (b) Prepare the Bank Reconciliation Statement at 31 October 2009. (6 marks)
- (c) State two reasons for preparing Bank Reconciliation Statements. (2 marks)

Question 4 【2009 年試題】

On 1 April 2009 Joan had a cash balance of £200 and a bank balance of £1,340 Dr.

Joan recorded the following receipts and payments during April 2009:

| | | |
|--------------|----|---|
| April | 3 | Cash sales , £545 |
| | | Banked a cheque from Ann who paid her balance due of £250 , less 2% |
| | 6 | discount |
| | 7 | Paid Eric , by cheque No 127 , £638 |
| | 10 | Paid Ken's account of £230 , by cheque No 128 , claiming £3 discount |
| | 14 | Paid wages in cash , £372 |
| | 16 | Banked £270 cash |
| | 20 | Cash sales , £138 |
| | 21 | Banked a cheque from Wendy , £437 |
| | 22 | Paid Harry's account of £400 , by cheque No 129 , claiming 2½ discount |
| | 27 | Cash withdrawn from the bank , £200 , for business use by cheque No 130 |
| | 30 | Paid wages by cash , £368 |

Joan has received the following bank statement:

| Apr | DR | CR | Balance | |
|----------------------|-----|-----|---------|----|
| | £ | £ | £ | |
| 1 Balance | | | 1,340 | Cr |
| 6 Ann | | 245 | 1,585 | Cr |
| 6 D.D. - Electricity | 120 | | 1,465 | Cr |
| 9 Ken | | 270 | 1,735 | Cr |
| 12 Cheque N°127 | 638 | | 1,097 | Cr |
| 21 Wendy | | 437 | 1,534 | Cr |
| 24 Cheque N°128 | 227 | | 1,307 | Cr |
| 27 Charges | 45 | | 1,262 | Cr |
| 27 Cheque N°130 | 200 | | 1,062 | Cr |

REQUIRED :

- (a) Prepare Joan's Three-column Cash Book for April 2009. (15 marks)

- (b) Starting with the bank balance in the three column Cash Book on 30 April 2009 , bring the bank columns up to date and carry down the revised balance. (4 marks)
- (c) Prepare a Bank Reconciliation Statement at 30 April 2009 , commencing with the bank statement balance of £1,062. (4 marks)
- (d) Explain the term "D.D" appearing in the bank statement. (2 marks)

答案詳解

Question 1

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|----------|----------|------|----------|-------------------|----------|----------|
| 2011 | | £ | £ | £ | 2011 | | £ | £ | £ |
| Feb1 | Bal.b/d | | 600.00 | | Feb1 | 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 |
| Mar1 | Bal.b/d | | 260.00 | 158.75 | | | | | |

(b)

Cash book (bank columns only)

| 2011 | | £ | 2011 | | £ |
|-------|-----------------|---------------|-------|--------------|---------------|
| Feb28 | Bal.b/d | 158.75 | Feb28 | Bank charges | 25.00 |
| 28 | Credit transfer | 85.64 | 28 | Direct debit | 150.00 |
| | | | 28 | Bal.c/d | 69.39 |
| | | <u>244.39</u> | | | <u>244.39</u> |

(c)

Helen

Bank reconciliation as at 28 Feb 2011

| | £ | £ |
|---------------------------|--------|---------------------|
| Balance as Bank Statement | | 315.22 |
| Add : Uncredited cheque | | 284.84 |
| | | <u>600.06</u> |
| Less : Unpresented cheque | | |
| Colin | 392.00 | |
| James | 138.67 | 530.67 |
| Balance as Per cash book | | <u><u>69.39</u></u> |

Question 2

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|----------|----------|------|------------|-------------------|----------|----------|
| 2011 | | £ | £ | £ | 2011 | | £ | £ | £ |
| May1 | Bal.b/d | | 245.00 | 62.77 | May6 | Wages | | 216.50 | |
| 5 | Sales | | 385.00 | | 6 | Bank | | 200.00 | |
| 6 | Cash | | | 200.00 | 10 | Kai | 15.00 | | 735.00 |
| 8 | Bjorn | 1.50 | | 148.50 | 10 | Zeno | | | 75.46 |
| 19 | Sales | | 155.00 | | 20 | Wages | | 236.25 | |
| 23 | Lola | | | 367.81 | 25 | Drawings | | | 150.00 |
| 30 | Sales | | 250.00 | | 25 | Travelling | | 54.80 | |
| 31 | Bal.c/d | | | 612.58 | 25 | Ella | 8.80 | | 431.20 |
| | | | | | 31 | Bal.c/d | | 543.95 | |
| | | 1.50 | 1,035.00 | 1,391.66 | | | 23.80 | 1,035.00 | 1,391.66 |
| Jun1 | Bal.b/d | | 543.95 | - | Jun1 | Bal.b/d | | | 612.58 |

(b)

Cash book (bank columns only)

| 2011 | £ | 2011 | £ |
|-----------------------|---------------|-----------------|---------------|
| May31 Credit transfer | 580.00 | May31 Bal.b/d | 612.58 |
| 31 Bal.c/d | 107.58 | 31 Direct debit | 55.00 |
| | | 31 bank charges | 20.00 |
| | <u>687.58</u> | | <u>687.58</u> |

(c)

Bhanee

Bank reconciliation as at 31 May 2011

| | £ | £ |
|----------------------------------|--------|-----------------|
| Balance as Bank Statement | | 399.08 |
| Add :Direct debit | 55.00 | |
| Bank charges | 20.00 | 75.00 |
| | | 474.08 |
| Less : Unpresented cheque - Zeno | 75.46 | |
| Unpresented cheque - Ella | 431.20 | |
| Credit transfer | 580.00 | 1086.66 |
| Balance as Per cash book | | <u>(612.58)</u> |

Question 3

(a)

Cash Book

| 2009 | £ | 2009 | £ |
|--------------------|--------------|----------------------|--------------|
| Oct1 Bal.b/d | 956 | Oct31 Standing order | 125 |
| 31 Credit transfer | 481 | 31 Bank charges | 35 |
| | | 31 Bal.c/d | 1,277 |
| | <u>1,437</u> | | <u>1,437</u> |

(b)

Wendy

Bank reconciliation as at 31 Oct 2009

| | £ | £ |
|---------------------------|-------|--------------|
| Balance as Bank statement | | 2,103 |
| Add : Uncredited cheque | | 647 |
| | | 2,750 |
| Add : Unpresented cheque | | |
| 675 | 256 | |
| 679 | 167 | |
| 681 | 1,050 | 1,473 |
| Balance as Per cash book | | <u>1,277</u> |

(c) Any 2 of the following:

To ensure that the correct balance appears in the balance sheet

To identify cash book or bank errors

To identify timing differences

To ensure that direct debits and credit transfer items are included in the business records

Question 4

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|-------|-------|------|----------|-------------------|-------|-------|
| 2009 | | £ | £ | £ | 2009 | | £ | £ | £ |
| Apr1 | Bal.b/d | | 200 | 1,340 | Apr7 | Eric | | | 638 |
| 3 | Sales | | 545 | | 10 | Ken | 3 | | 227 |
| 6 | Ann | 5 | | 245 | 14 | Wages | | 372 | |
| 16 | Cash | | | 270 | 16 | Bank | | 270 | |
| 20 | Sales | | 138 | | 22 | Harry | 10 | | 390 |
| 21 | Wendy | | | 437 | 27 | Cash | | | 200 |
| 27 | Bank | | 200 | | 30 | Wages | | 368 | |
| | | | | | 30 | Bal.c/d | | 73 | 837 |
| | | 5 | 1,083 | 2,292 | | | 13 | 1,083 | 2,292 |

(b)

Cash book (bank columns only)

| 2011 | | £ | 2011 | | £ |
|-------|---------|---------------|-------|-----------------|---------------|
| May31 | Bal.b/d | 837.00 | May31 | D.D Electricity | 120.00 |
| | | | | 31 Bank Charges | 45.00 |
| | | | | 31 Balance.c/d | 672.00 |
| | | <u>837.00</u> | | | <u>837.00</u> |

(c)

Joan

Bank reconciliation as at 31 Apr 2009

| | £ |
|--|-------|
| Balance as Bank Statement | 1,062 |
| Less : Unpresented cheque Harry - 129 | 390 |
| Balance as Per cash book | 672 |

(d)

D.D. means “direct debit”. This is a permission given , by a bank customer , to their bank to allow suppliers to charge amounts to that customer’s bank account.

零用現金簿

• 教學攻略

1. 要讓學生明白零用現金簿及其編制方法
2. 掌握各類費用的分類
3. 認識定額額制度

教學小貼士:

- 同學較常混淆定額制度，以為現金的存入就是定額的金額，應詳細解釋定額減去上月餘款才是現金存入的部份。

試題精選

Question 1 【2011 年試題】

Alfred keeps his Petty Cash Book on the imprest system. The imprest, £200.00, is restored on the first day of each month. Alfred uses three analysis columns. "Travel Expenses", "Office Expenses", "Postage and Stationery". The following transactions took place in June 2011 and July 2011:

| | | Voucher | £ | |
|------|------|----------------------|------------------|-------|
| June | 1 | Balance brought down | 55.48 | |
| | | Restored imprest | | |
| | 5 | Petrol | 34 | 35.38 |
| | 6 | Postage | 35 | 10.50 |
| | 8 | Coffee | 36 | 3.49 |
| | 14 | Postage | 37 | 12.60 |
| | | Cash Sale | | 18.50 |
| | 19 | Rail tickets | 38 | 55.00 |
| | 22 | Postage | 39 | 9.60 |
| | 23 | Tea | 40 | 3.50 |
| | 26 | Petrol | 41 | 28.45 |
| | 28 | Envelopes | 42 | 8.72 |
| | July | 1 | Restored imprest | |
| | | | Postage | 43 |
| 2 | | Coffee | 44 | 3.52 |
| | | Rail ticket | 45 | 28.50 |
| 8 | | Petrol | 46 | 28.89 |
| | | Postage | 47 | 12.35 |
| 11 | | Tea | 48 | 3.50 |
| 15 | | Postage | 49 | 6.50 |
| 29 | | Postage | 50 | 8.95 |

REQUIRED:

- (a) Write up Alfred's Petty Cash Book for June and , carrying forward the balance at the end of each month. (21 marks)
- (b) Prepare the following accounts for June and July :
- (i) Travel Expenses (2 marks) (ii) Postage and Stationery (2 marks)

Question 2 【2011 年試題】

John keeps his Petty Cash Book on the imprest system. The imprest on 1 April 2011 was £250.00. The petty analysis columns used by John are:

- Travelling expenses
- General expenses
- Stationery and Postage expenses

教學小貼士:

- 提醒同學'Voucher N°'，基本記錄 1,2,3.....，或題目有標示，必須跟隨 684,685,686.....

The last voucher used in March was number 683.

The following transactions took place during May and June :

| 2011 | | £ | |
|--------------|------------|-----------------------------|---|
| April | 1 | Balance brought forward | 112.63 |
| | | Restored imprest to £250.00 | ? |
| | 6 | Petrol | 22.54 |
| | 8 | Tea | 5.48 |
| | 10 | Rail fares | 14.65 |
| | | Stationery | 18.24 |
| | 15 | Milk and coffee | 7.89 |
| | 27 | Petrol | 23.47 |
| | 30 | Postage | 20.00 |
| | May | 1 | Drew cash to permanently reduce the imprest to £200 |
| 4 | | Milk | 2.40 |
| 7 | | Coffee | 6.47 |
| 11 | | Stationery | 15.41 |
| 16 | | Petrol | 26.87 |
| 19 | | Rent received in cash | 30.00 |
| 24 | | Postage | 25.00 |
| 28 | | Rail fares | 37.95 |

教學小貼士:

- 要提醒同學留意定額金額的變更。
- 收入必須記入收入欄

REQUIRED :

- (a) Write up and balance the Petty Cash Book for the months of April and May 2011.
(21 marks)
- (b) Prepare for April and May 2011 the :
- (i) Stationery and Postage Account (2 marks)
 - (ii) Travelling Expenses Account (2 marks)

Question 3 【2011 年試題】

Saul keeps his Petty Cash book on the imprest system. The imprest , £150.00 , is restored on the first day of each month.

Saul uses **three** analysis columns , these being:

- Postage and stationery
- Office expenses
- Travelling expenses

The following transactions took place in May and June 2011:

| | | Voucher | £ |
|-------------|---------------------------|---------|-------|
| May | 1 Balance brought forward | | 83.25 |
| | Restored imprest | | |
| | 4 Postage | 24 | 25.00 |
| | 10 Stationery | 25 | 10.54 |
| | 11 Rail fare | 26 | 36.85 |
| | Cash sales | | 35.00 |
| | 18 Coffee | 27 | 3.65 |
| | 19 Postage | 28 | 25.00 |
| | 26 Tea | 29 | 3.25 |
| June | 1 Restored imprest | | ? |
| | 4 Stationery | 30 | 24.30 |
| | 11 Postage | 31 | 27.50 |
| | 14 Ink jet refills | 32 | 14.76 |
| | 18 Tea | 33 | 3.26 |
| | 19 Rail fare | 34 | 47.12 |
| | 25 Sale of stationery | | 5.00 |
| | 28 Coffee | 35 | 3.75 |

教學小貼士:

- 提醒同學'Cash sales' 應記收入欄。

REQUIRED:

- (a) Write up Saul's Petty Cash Book for May and June 2011 , carrying forward the balance at the end of each month. (21 marks)
- (b) Prepare the Postage and Stationery account and balance the accounts for May and June 2011. (4 marks)

Question 4 【2009 年試題】

Sam keeps his Petty Cash Book on the imprest system , the imprest amount is £100.00. On 31 October 2009 the balance carried down was £83.56. The following transactions took place during November and December 2009 :

| November | £ |
|----------------------------------|----------|
| 1 Imprest restored from the bank | |
| Postage | 6.48 |
| Petrol | 25.40 |
| 8 Envelopes | 6.50 |
| Cash sale | 20.00 |
| Wages | 40.00 |
| 22 Coffee | 5.94 |
| Milk | 1.27 |
| December | |
| 1 Imprest restored from the bank | |
| Postage | 12.50 |
| Petrol | 34.80 |
| 14 Wages | 48.55 |
| 20 Cash sales | 60.00 |
| 21 Refreshments | 45.00 |
| Postage | 12.00 |
| January | |
| 1 Imprest restored from the bank | |

The expenses analysis columns used by Sam are:

- Postage & stationery
- Travelling expenses
- Office expenses
- Wages

The last petty cash voucher to be used in October 2009 was number 257.

REQUIRED:

- (a) Write up the Petty Cash Book for the months of November and December 2009 ,
balancing it and bringing down the balance at the end of each month. Show the
restoration of the imprest at the start of each month. (21 marks)
- (b) Post the appropriate entries to the : (4 marks)
- (i) Postage & Stationery Account
 - (ii) Sale Account
 - (iii)

答案詳解

Question 1

(a)

Petty Cash Book

| Receipts £ | Date | Details | Voucher No. £ | Payments £ | Travel exp. £ | Office exp. £ | Postage & Stationery £ |
|---------------|--------|--------------|------------------|---------------|------------------|------------------|---------------------------|
| 55.48 | Jun 1 | Bal.b/d | | | | | |
| 144.52 | 1 | Bank | | | | | |
| | 5 | Petrol | 34 | 35.38 | 35.38 | | |
| | 6 | Postage | 35 | 10.50 | | | 10.50 |
| | 8 | Coffee | 36 | 3.49 | | 3.49 | |
| | 14 | Postage | 37 | 12.60 | | | 12.60 |
| 18.50 | 14 | Cash sales | | | | | |
| | 19 | Rail tickets | 38 | 55.00 | 55.00 | | |
| | 22 | Postage | 39 | 9.60 | | | 9.60 |
| | 23 | Tea | 40 | 3.50 | | 3.50 | |
| | 26 | Petrol | 41 | 28.45 | 28.45 | | |
| | 28 | Envelopes | 42 | 8.72 | | | 8.72 |
| | | | | 167.24 | 118.83 | 6.99 | 41.42 |
| | 30 | Bal.c/d | | 51.26 | | | |
| 218.50 | | | | 218.50 | | | |
| 51.26 | July 1 | Bal.b/d | | | | | |
| 148.74 | 1 | Bank | | | | | |
| | 1 | Postage | 43 | 8.56 | | | 8.56 |
| | 2 | Coffee | 44 | 3.52 | | 3.52 | |
| | 2 | Rail tickets | 45 | 28.50 | 28.50 | | |
| | 8 | Petrol | 46 | 28.89 | 28.89 | | |
| | 8 | Postage | 47 | 12.35 | | | 12.35 |
| | 11 | Tea | 48 | 3.50 | | 3.50 | |
| | 15 | Postage | 49 | 6.50 | | | 6.50 |
| | 29 | Postage | 50 | 8.95 | | | 8.95 |
| | | | | 100.77 | 57.39 | 7.02 | 36.36 |
| | 31 | Bal.c/d | | 99.23 | | | |
| 200.00 | | | | 200.00 | | | |

(bi, ii)

| Travel expenses | | |
|-------------------------------|-------|---|
| 2011 | £ | £ |
| | 118.8 | |
| Jun30 Petty cash book | 3 | |
| Jul31 Petty cash book | 57.39 | |
| Postage and Stationery | | |
| 2011 | £ | £ |
| | 41.42 | |
| Jun30 Petty cash book | 36.36 | |
| Jul31 Petty cash book | | |

Question 2

(a)

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Travelling expenses | General expenses | Postage & Stationery |
|----------|------|-----------------|-------------|----------|---------------------|------------------|----------------------|
| £ | 2011 | | £ | £ | £ | £ | £ |
| 112.63 | Apr1 | Bal.b/d | | | | | |
| 137.37 | 1 | Bank | | | | | |
| | 6 | Petrol | 684 | 22.54 | 22.54 | | |
| | 8 | Tea | 685 | 5.48 | | 5.48 | |
| | 10 | Rail fare | 686 | 14.65 | 14.65 | | |
| | 10 | Stationery | 687 | 18.24 | | | 18.24 |
| | 15 | Milk and coffee | 688 | 7.89 | | 7.89 | |
| | 27 | Petrol | 689 | 23.47 | 23.47 | | |
| | 30 | Postage | 690 | 20.00 | | | 20.00 |
| | | | | 112.27 | 60.66 | 13.37 | 38.24 |
| | 30 | Bal.c/d | | 137.73 | | | |
| 250.00 | | | | 250.00 | | | |
| 137.73 | May1 | Bal.b/d | | | | | |
| 62.27 | 1 | Bank | | | | | |
| | 4 | Milk | 691 | 2.40 | | 2.40 | |
| | 7 | Coffee | 692 | 6.47 | | 6.47 | |
| | 11 | Stationery | 693 | 15.41 | | | 15.41 |
| | 16 | Petrol | 694 | 26.87 | 26.87 | | |
| 30.00 | 19 | Rent received | | | | | |
| | 24 | Postage | 695 | 25.00 | | | 25.00 |
| | 28 | Rail fare | 696 | 37.95 | 37.95 | | |
| | | | | 114.10 | 64.82 | 8.87 | 40.41 |
| | 31 | Bal.c/d | | 115.90 | | | |
| 230.00 | | | | 230.00 | | | |
| 115.90 | Jun1 | Bal.b/d | | | | | |

(b i, ii)

Stationery & Postage

| 2011 | | £ | 2011 | | £ |
|-------|-----------------|-------|------|--|---|
| Apr30 | Petty Cash book | 38.24 | | | |
| May31 | Petty Cash book | 40.41 | | | |

Travelling expenses

| 2011 | | £ | 2011 | | £ |
|-------|-----------------|-------|------|--|---|
| Apr30 | Petty Cash book | 60.66 | | | |
| May31 | Petty Cash book | 64.82 | | | |

Question 3

(a)

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Postage & Stationery | Office exp. | Travel exp. |
|----------|------|------------------------|-------------|----------|----------------------|-------------|-------------|
| £ | 2011 | | £ | £ | £ | £ | £ |
| 83.25 | May1 | Bal.b/d | | | | | |
| 66.75 | | 1 Bank | | | | | |
| | | 4 Postage | 24 | 25.00 | 25.00 | | |
| | | 10 Stationery | 25 | 10.54 | 10.54 | | |
| | | 11 Rail fare | 26 | 36.85 | | | 36.85 |
| 35.00 | | 11 Cash sales | | | | | |
| | | 18 Coffee | 27 | 3.65 | | 3.65 | |
| | | 19 Postage | 28 | 25.00 | 25.00 | | |
| | | 26 Tea | 29 | 3.25 | | 3.25 | |
| | | | | 104.29 | 60.54 | 6.90 | 36.85 |
| | 31 | Bal.c/d | | 80.71 | | | |
| 185.00 | | | | 185.00 | | | |
| 80.71 | Jun1 | Bal.b/d | | | | | |
| 69.29 | | 1 Bank | | | | | |
| | | 4 Stationery | 30 | 24.30 | 24.30 | | |
| | | 11 Postage | 31 | 27.50 | 27.50 | | |
| | | 14 Ink jet refills | 32 | 14.76 | 14.76 | | |
| | | 18 Tea | 33 | 3.26 | | 3.26 | |
| | | 19 Rail fare | 34 | 47.12 | | | 47.12 |
| 5.00 | | 25 Sales of stationery | | | | | |
| | | 28 Coffee | 35 | 3.75 | | 3.75 | |
| | | | | 120.69 | 66.56 | 7.01 | 47.12 |
| | 30 | Bal.c/d | | 34.31 | | | |
| 155.00 | | | | 155.00 | | | |
| 34.31 | Jul1 | Bal.b/d | | | | | |

(b)

Postage and Stationery

| 2011 | | £ | 2011 | | £ |
|-------|-----------------|--------|-------|---------|--------|
| May31 | Petty cash book | 60.54 | May31 | Bal.c/d | 60.54 |
| Jun1 | Bal.b/d | 60.54 | Jun30 | Bal.c/d | 127.10 |
| Jun30 | Petty cash book | 66.56 | | | |
| | | 127.10 | | | 127.10 |

Question 4

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Postage & Stationery | Travelling expenses | Office expenses | Wages |
|----------|-----------|--------------|-------------|----------|----------------------|---------------------|-----------------|-------|
| £ | | | £ | £ | £ | | £ | £ |
| 83.56 | 2009 Nov1 | Bal.b/d | | | | | | |
| 16.44 | 1 | Bank | | | | | | |
| | 1 | Postage | 258 | 6.48 | 6.48 | | | |
| | 1 | Petrol | 259 | 25.40 | | 25.40 | | |
| | 8 | Envelopes | 260 | 6.50 | 6.50 | | | |
| 20.00 | 8 | Cash sales | | - | | | | |
| | 8 | Wages | 261 | 40.00 | | | | 40.00 |
| | 22 | Coffee | 262 | 5.94 | | | 5.94 | |
| | 22 | Mike | 263 | 1.27 | | | 1.27 | |
| | | | | 85.59 | 12.98 | 25.40 | 7.21 | 40.00 |
| | 31 | Bal.c/d | | 34.41 | | | | |
| 120.00 | | | | 120.00 | | | | |
| 34.41 | 2009 Dec1 | Bal.b/d | | | | | | |
| 65.59 | 1 | Bank | | | | | | |
| | 1 | Postage | 264 | 12.50 | 12.50 | | | |
| | 1 | Petrol | 265 | 34.80 | | 34.80 | | |
| | 14 | Wages | 266 | 48.55 | | | | 48.55 |
| 60.00 | 20 | Cash sales | | 0.00 | | | | |
| | 21 | Refreshments | 267 | 45.00 | | | 45.00 | |
| | 21 | Postage | 268 | 12.00 | 12.00 | | | |
| | | | | 152.85 | 24.50 | 34.80 | 45.00 | 48.55 |
| | 31 | Bal.c/d | | 7.15 | | | | |
| 160.00 | | | | 160.00 | | | | |
| 7.15 | 2010 Jan1 | Bal.b/d | | | | | | |

(bi, ii)

Postage and Stationery

| 2009 | £ | 2009 | £ |
|-----------------------|-------|------|---|
| Nov30 Petty cash book | 12.98 | | |
| Dec31 Petty cash book | 24.50 | | |

Sales

| 2009 | £ | 2009 | £ |
|------|---|-----------------------|-------|
| | | Nov30 Petty cash book | 20.00 |
| | | Dec31 Petty cash book | 60 |

應計及預付款項的調整

• 教學攻略

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

教學小貼士:

近五年於 LCCI 考試中未出現，所以只能以往前年份的題目作示範。

試題精選

Question 1 【2006 年試題】

R Jay had the following account balances in his books on 1 August 2006:

| | |
|-----------------|---------|
| Rent payable | Cr £260 |
| Light & Heat | Cr £180 |
| Rent receivable | Dr £840 |

(Rent payable is due on 1 July , 1 October , 1 January and 1 April)

During the year , the following payments and receipts were paid and received by cheque:

| | | £ |
|-------------|--|-------|
| 2006 | | |
| Aug1 | Rent payable | 780 |
| Sep1 | Light & Heat | 370 |
| Oct1 | Rent payable | 894 |
| Dec1 | Light & Heat | 406 |
| Dec1 | Rent receivable (half-year receipt to 30 April 2007 plus amount outstanding at 1 August 2006) | 2,520 |
| 2007 | | |
| Jan1 | Rent payable | 894 |
| Mar1 | Light & Heat | 378 |
| Apr1 | Rent payable | 894 |
| Jun1 | Rent receivable (half-year receipt to 31 Oct 2007) | 1,780 |
| Jun1 | Light & Heat | 410 |
| July1 | Rent payable | 894 |

Additional information:

At 31 July 2007 , £180 was accrued for light & heat.

REQUIRED:

- (a) Open the **three** account listed above and post the required transactions. Balance the accounts and make the appropriate transfers to the profit and loss account for the year ended 31 July 2007. (10 marks)
- (b) Prepare the Profit & Loss Account extract for the year ended 31 July 2007. (5 marks)
- (c) Prepare the balance sheet extract at 31 July 2007 , showing the amounts to be entered under Current Assets and Current Liabilities. (4 marks)

Question 2 【2004 年試題】

The following information relates to the business of Sally Chu who prepared final accounts for the 6 month periods ending 30 June and 31 December respectively.

Rate

| 2004 | | £ |
|-------------|-------------------------|----------|
| 01 Jul | 3 months rates pre-paid | 2,160 |

The following payments were made by cheque:

| 2004 | | |
|-------------|-----------------------------------|-------|
| 27 Oct | For 6 months from 1 October 2004* | 4,950 |

*For 3 months from 1 October 2004 at £9,448 per annum and for 3 months from 1 January 2005 at £10,352 per annum

Insurance

| 2004 | | |
|-------------|-----------------------------|-------|
| 01 Jul | 2 months insurance pre-paid | 1,395 |

The following payments were made by cheque:

| 2004 | | |
|-------------|--|-------|
| 27Aug | Insurance Premium for the year commencing 1 September 2004 | 9,450 |

Rent Payable

| 2004 | | |
|-------------|--------------|-------|
| 01 Jul | Rent accrued | 3,375 |

The following payments were made by cheque:

| | | |
|-------------|----------------------------------|-------|
| 2004 | | |
| 10 Jul | For 3 months from 1 April 2004 | 3,375 |
| 1 Oct | For 3 months from 1 July 2004 | 3,375 |
| 2005 | | |
| 7 Jan | For 3 months from 1 October 2004 | 3,375 |
| 21 Apr | For 3 months from 1 January 2005 | 3,935 |
| 25 Jul | For 3 months from 1 April 2005 | 3,935 |

REQUIRED :

- (a) Prepare the following Account , each balanced at 31 December 2004 and 30 June 2005 , including the transfers to the Profit & Loss Account at the end of each financial period: (22 marks)
- (i) Rates (ii) Insurance (iii) Rent Payable
- (b) Prepare an extract of the Balance Sheet in respect of the Account and Prepayments at 30 June 2005. (3 marks)

答案詳解

Question 1

| (a) Rent Payable | | | |
|-------------------------|--------------|--------------------|--------------|
| 2006 | £ | 2006 | £ |
| 1 Aug Bank | 780 | 1 Aug Balance b/d | 260 |
| 1 Oct Bank | 894 | | |
| 2007 | | 2007 | |
| 1 Jan Bank | 894 | 31 Jul P&L | 3,500 |
| 1 Apr Bank | 894 | 31 Jul Balance c/d | 596 |
| 1 Jul Bank | 894 | | |
| | <u>4,356</u> | | <u>4,356</u> |
| 1 Aug Balance b/d | 596 | | |
| Light & Heat | | | |
| 2006 | £ | 2006 | £ |
| 1 Sep Bank | 370 | 1 Aug Balance b/d | 180 |
| 1 Dec Bank | 406 | | |
| 2007 | | 2007 | |
| 1 Mar Bank | 378 | 31 Jul P&L | 1,564 |
| 1 Jun Bank | 410 | | |
| 1 Jul Balance c/d | 180 | | |
| | <u>1,744</u> | | <u>1,744</u> |
| | | 1 Aug Balance b/d | 180 |

| Rent Receivable | | | |
|------------------------|-------|-------------------|-------|
| 2006 | £ | 2006 | £ |
| 1 Aug Balance b/d | 840 | 1 Dec Bank | 2,520 |
| 2007 | | 2007 | |
| 31 Jul P&L | 2,570 | 1 Jun Bank | 1,780 |
| 31 Jul Balance c/d | 890 | | |
| | 4,300 | | 4,300 |
| | | 1 Aug Balance b/d | 890 |

(b & c)

Profit & Loss Account extract for the year ended 31 July 2007

| | | |
|-----------------|-------|-------|
| | £ | £ |
| Rent receivable | | 2,570 |
| Rent payable | 3,500 | |
| Light & heat | 1,564 | |

Balance Sheet extract at 31 July 2007

| | | |
|----------------------------|---|-------|
| Current Assets | £ | £ |
| Prepayments | | 596 |
| Current Liabilities | | |
| Accruals (180+890) | | 1,070 |

Question 2

(ai, ii, iii)

| Rates | | | |
|------------------------|-------|----------------------------|-------|
| 2004 | £ | 2004 | £ |
| 1 Jul Bal.b/d | 2,160 | 31 Dec P&L | 4,522 |
| 27 Oct Bank(2362+2588) | 4,950 | 31 Dec Bal.c/d(10352*3/12) | 2,588 |
| | 7,110 | | 7,110 |
| 2005 | | 2005 | |
| 1 Jan Bal.b/d | 2,588 | 30 Jun P&L | 5,176 |
| 14 May Bank | 5,176 | 30 Jun Bal.c/d(5176*3/6) | 2,588 |
| | 7,764 | | 7,764 |
| 1 Jul Balance b/d | 2,588 | | |

Insurance

| | | | |
|-------------------|---------------|---------------------------|---------------|
| 2004 | £ | 2004 | £ |
| 1 Jul Bal.b/d | 1,395 | 31 Dec P&L | 4,545 |
| 27 Aug Bank | 9,450 | 31 Dec Bal.c/d | 6,300 |
| | <u>10,845</u> | | <u>10,845</u> |
| 2005 | | 2005 | |
| 1 Jan Bal.b/d | 6,300 | 30 Jun P&L | 4,725 |
| | <u>6,300</u> | 30 Jun Bal.c/d(9450*2/12) | 1,575 |
| | | | <u>6,300</u> |
| 1 Jul Balance b/d | 1,575 | | |

Rent Payable

| | | | |
|----------------|---------------|-------------------|---------------|
| 2004 | £ | 2004 | £ |
| 10 Jul Bank | 3,375 | 1 Jul Balance b/d | 3,375 |
| 1 Oct Bank | 3,375 | 31 Dec P&L | 6,750 |
| 31 Dec Bal.c/d | 3,375 | | |
| | <u>10,125</u> | | <u>10,125</u> |
| 2005 | | 2005 | |
| 1 Jan Bal.b/d | 3,375 | 1 Jan Balance b/d | 3,375 |
| 21 Apr Bank | 3,935 | 30 Jun P&L | 7,870 |
| 30 Jun Bal.c/d | 3,935 | | |
| | <u>11,245</u> | | <u>11,245</u> |
| | | 1 Jul Balance b/d | 3,935 |

(b)

Balance Sheet extract at 31 Jun 2005

| | |
|-----------------------------------|-------|
| <u>Current Assets</u> | £ |
| Prepayments (2588+1575) | 4,163 |
| <u>Current Liabilities</u> | |
| Accruals | 3,935 |

固定資產折舊及複式記帳

• 教學攻略

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

試題精選

Question 1 【2010 年試題】

Harold purchased the following vehicles and equipment. All payments were made by cheque.

| 2009 | | | £ |
|-----------|----|-----------|--------|
| January | 1 | Vehicle A | 12,000 |
| April | 14 | Equipment | 6,500 |
| September | 16 | Vehicle B | 15,000 |
| 2010 | | | |
| February | 4 | Equipment | 5,200 |
| July | 1 | Vehicle C | 13,500 |
| November | 26 | Equipment | 4,000 |

Harold's depreciation policy is :

- (1) A full year's depreciation is charged in the year of purchases.
- (2) Vehicles depreciation is 20% per annum , reducing balance.
- (3) Equipment depreciation is 10% per annum , straight line.

教學小貼士:

- 學生時會混淆直線法與餘額遞減法的分別。

REQUIRED:

- (a) Prepare for the years ended 31 December 2009 and 31 December 2010 the :
 - (i) Vehicles account (5 marks)
 - (ii) Equipment account (5 marks)
 - (iii) Provision for depreciation on vehicle account (6 marks)
 - (iv) Provision for depreciation on equipment account (5 marks)
- (b) Prepare the Balance Sheet extract showing the fixed assets owned by Harold at 31 December 2010. (4 marks)

Question 2 【2013 年試題】

Hakim has transport business. He prepares his accounts to 31 March each year. The following motor vehicle purchases were made by cheque:

| | | | | £ |
|------|----------|----|-----------|--------|
| 2010 | April | 16 | Vehicle A | 8,000 |
| | August | 23 | Vehicle B | 9,200 |
| 2011 | January | 5 | Vehicle C | 10,000 |
| | October | 21 | Vehicle D | 8,400 |
| 2012 | February | 28 | Vehicle E | 9,600 |
| | June | 10 | Vehicle F | 12,000 |
| 2013 | March | 4 | Vehicle G | 10,500 |

Hakim depreciates motor vehicles at 30% per annum, using the reducing balance method. A full year's depreciation charge is made in the year of purchases.

教學小貼士:

- 由於年尾不是十二月，同學對於跨年的財務年度經常造成混亂。

REQUIRED:

Prepare, for each of the years ending 31 March 2011, 2012 and 2013, the:

- Motor Vehicles Account (10 marks)
- Motor Vehicles Provision for Depreciation Account (8 marks)

Question 3 【2010 年試題】

Josie Lan bought the following motor vehicles:

| Year | Vehicle | | Cost |
|-------|---------|--|--------|
| | | | £ |
| 2007 | | | |
| Aug 1 | X | Paid by cheque | 12,000 |
| 2008 | | | |
| Aug 1 | Y | Bought on credit from Chow Motors | 14000 |
| 2010 | | | |
| Feb 1 | Z | Paid a £2,000 deposit by cheque to Chow Motor. The balance being on credit | 8000 |

The depreciation policy is as follows:

Depreciation is calculated at 20% per annum using the reducing balance method, based on months of ownership.

教學小貼士:

- 'on credit' 為除帳未支付現金。較多同學誤解記錯為 'bank'。

REQUIRED:

(a) Prepare for the financial years ended 31 July 2008 , 2009 and 2010 the :
(22 marks)

- (i) Motor Vehicles Account
- (ii) Provision for Depreciation on Motor Vehicles Account

The depreciation of a fixed assets can be due to different causes.

(b) State **three** causes of depreciation. (3 marks)

Question 4 【2008 年試題】

At 31 December 2006 Adam's fixed assets were recorded as follows:

| | Cost £ | Depreciation to date £ |
|-----------|-----------|---------------------------|
| Vehicles | 26,000 | 12,000 |
| Machinery | 15,750 | 6,540 |

教學小貼士:

- 要提醒同學要做 Bal.b/d 先開始入帳記錄。

Adam's depreciation policy is:

- A full year's depreciation is charged in the year of fixed asset purchases
- Vehicles: 25% per year , using the reducing balance method of calculation
- Machinery: The cost is charged in fixed instalments , over a five-year life.

The following asset purchases have been made:

| | | |
|------|-------------|----------------------------------|
| 2007 | 1 March | A vehicle was bought for £14,000 |
| | 8 September | A machine was bought for £12,500 |
| 2008 | 6 June | A machine was bought for £6,000 |
| | 9 November | A vehicle was bought for £9,500 |

REQUIRED:

(a) For the years ended 31 December 2007 and 31 December 2008 , prepare the:
(18 marks)

- (i) Vehicles account
- (ii) Machinery account
- (iii) Provision for depreciation of Vehicles account
- (iv) Provision for depreciation of Machinery account

答案詳解

Question 1

(ai, ii, iii, iv)

Vehicle Account

| 2009 | | £ | 2009 | | £ |
|-------|----------|---------------|-------|---------|---------------|
| Jan1 | Bank - A | 12,000 | Dec31 | Bal.c/d | 27,000 |
| Sep16 | Bank - B | 15,000 | | | |
| | | <u>27,000</u> | | | <u>27,000</u> |
| 2010 | | | 2010 | | |
| Jan1 | Bal.b/d | 27,000 | Dec31 | Bal.c/d | 40,500 |
| July1 | Bank - C | 13,500 | | | |
| | | <u>40,500</u> | | | <u>40,500</u> |
| 2011 | | | 2011 | | |
| Jan1 | Bal.b/d | 40,500 | | | |

Equipment Account

| 2009 | | £ | 2009 | | £ |
|-------|---------|---------------|-------|---------|---------------|
| Apr14 | Bank | 6,500 | Dec31 | Bal.c/d | 6,500 |
| | | <u>6,500</u> | | | <u>6,500</u> |
| 2010 | | | 2010 | | |
| Jan1 | Bal.b/d | 6,500 | Dec31 | Bal.c/d | 15,700 |
| Feb4 | Bank | 5,200 | | | |
| Nov26 | Bank | 4,000 | | | |
| | | <u>15,700</u> | | | <u>15,700</u> |
| 2011 | | | 2011 | | |
| Jan1 | Bal.b/d | 15,700 | | | |

Provision for depreciation on Vehicle account

| 2009 | | £ | 2009 | | £ |
|-------|---------|---------------|-------|------------------|---------------|
| Dec31 | Bal.c/d | 5,400 | Dec31 | P&L (27000*20%) | 5,400 |
| | | <u>5,400</u> | | | <u>5,400</u> |
| 2010 | | | 2010 | | |
| Dec31 | Bal.c/d | 12,420 | Jan1 | Bal.b/d | 5,400 |
| | | | | P&L | |
| | | | Dec31 | (40500-5400)*20% | 7,020 |
| | | <u>12,420</u> | | | <u>12,420</u> |
| 2011 | | | 2011 | | |
| Jan1 | Bal.b/d | 12,420 | Jan1 | Bal.b/d | 12,420 |

Provision for depreciation on Equipment account

| | | | |
|---------------|-------|-----------------------|-------|
| 2009 | £ | 2009 | £ |
| Dec31 Bal.c/d | 650 | Dec31 P&L (6500*10%) | 650 |
| 2010 | | 2010 | |
| Dec31 Bal.c/d | 2,220 | Jan1 Bal.b/d | 650 |
| | | Dec31 P&L (15700*10%) | 1,570 |
| | 2,220 | | 2,220 |
| | | 2011 | |
| | | Jan1 Bal.b/d | 2,220 |

(b)

Balance Sheet as at 31 December 2010

| | Cost | Aggregate Depreciation | Net Book Value |
|---------------------|--------|------------------------|----------------|
| | £ | £ | £ |
| Fixed Assets | | | |
| Vehicles | 40,500 | 12,420 | 28,080 |
| Equipment | 15,700 | 2,220 | 13,480 |
| | 56,200 | 14,640 | 41,560 |

Question 2

(a)

Motor Vehicles

| | | | |
|----------------|--------|---------------|--------|
| 2010 | £ | 2011 | £ |
| Apr16 Bank - A | 8,000 | Mar31 Bal.c/d | 27,200 |
| Aug23 Bank - B | 9,200 | | |
| 2011 | | | |
| Jan5 Bank - C | 10,000 | | |
| | 27,200 | | 27,200 |
| Apr1 Bal.b/d | 27,200 | 2012 | |
| Oct21 Bank - D | 8,400 | Mar31 Bal.c/d | 45,200 |
| 2012 | | | |
| Feb28 Bank - E | 9,600 | | |
| | 45,200 | | 45,200 |
| Apr1 Bal.b/d | 45,200 | 2013 | |
| Jun10 Bank - F | 12,000 | Mar31 Bal.c/d | 67,700 |
| 2013 | | | |
| Mar4 Bank - G | 10,500 | | |
| | 67,700 | | 67,700 |
| Apr1 Bal.b/d | 67,700 | | |

| Provision for depreciation - Motor Vehicles | | | |
|---|---------------|---------------------------------------|---------------|
| 2011 | £ | 2011 | £ |
| Mar31 Bal.c/d | 8,160 | Mar31 P&L - A (8000*30%) | 2,400 |
| | | P&L - B (9200*30%) | 2,760 |
| | | P&L - C (10000*30%) | 3,000 |
| | <u>8,160</u> | | <u>8,160</u> |
| 2012 | | 2012 | |
| Mar31 Bal.c/d | 11,112 | Mar31 P&L - A (8000-2400)*30% | 1,680 |
| | | P&L - B (9200-2760)*30% | 1,932 |
| | | P&L - C (10000-3000)*30% | 2,100 |
| | | P&L - D (8400*30%) | 2,520 |
| | | P&L - E (9600*30%) | 2,880 |
| | <u>11,112</u> | | <u>11,112</u> |
| 2013 | | 2013 | |
| Mar31 Bal.c/d | 14,528 | Mar31 P&L - A (8000-2400-1680)*30% | 1,176 |
| | | P&L - B (9200-2760-1932)*30% | 1,352 |
| | | P&L - C (10000-3000-2100)*30% | 1,470 |
| | | P&L - D (8400-2520)*30% | 1,764 |
| | | P&L - E (9600-2880)*30% | 2,016 |
| | | P&L - F (12000*30%) | 3,600 |
| | | P&L - G (10500*30%) | 3,150 |
| | <u>14,528</u> | | <u>14,528</u> |

Question 3
(ai, ii)

| Vehicle Account | | | |
|---------------------|---------------|---------------|---------------|
| 2007 | £ | 2008 | £ |
| Aug1 Bank - X | 12,000 | Jul31 Bal.c/d | 12,000 |
| 2008 | | 2009 | |
| Aug1 Bal.b/d | 12,000 | Jul31 Bal.c/d | 26,000 |
| Aug1 Chow motor - Y | 14,000 | | |
| | <u>26,000</u> | | <u>26,000</u> |
| 2009 | | 2010 | |
| Aug1 Bal.b/d | 26,000 | Jul31 Bal.c/d | 34,000 |
| 2010 | | | |
| Feb1 Bank - Z | 2,000 | | |
| Feb1 Chow motor - Z | 6,000 | | |
| | <u>34,000</u> | | <u>34,000</u> |

Provision for depreciation on Motor vehicle

| 2008 | | 2008 | |
|---------------|--------|----------------------------------|--------|
| | £ | | £ |
| Jul31 Bal.c/d | 2,400 | Jul31 P&L (12000*20%) | 2,400 |
| <hr/> | | <hr/> | |
| 2009 | | 2009 | |
| Jul31 Bal.c/d | 7,120 | Aug1 Bal.b/d | 2,400 |
| <hr/> | | Jul31 P&L | 4,720 |
| | 7,120 | (12000-2400)*20%+14000*20% | 7,120 |
| <hr/> | | <hr/> | |
| 2010 | | 2010 | |
| Jul31 Bal.c/d | 11,696 | Aug1 Bal.b/d | 7,120 |
| <hr/> | | Jul31 P&L (12000-2400-1920)*20%+ | 4,576 |
| | 11,696 | (14000-2800)*20%+8000*20%/2 | 11,696 |
| <hr/> | | <hr/> | |

(b)

1. Wear and tear
2. Elapse of time
3. Obsolescence

Question 4

(ai, ii, iii, iv)

Vehicle Account

| 2007 | | 2007 | |
|--------------|--------|----------------|--------|
| | £ | | £ |
| Jan1 Bal.b/d | 26,000 | Dec3 1 Bal.c/d | 40,000 |
| Mar1 Bank | 14,000 | <hr/> | |
| | 40,000 | <hr/> | |
| <hr/> | | <hr/> | |
| 2008 | | 2008 | |
| Jan1 Bal.b/d | 40,000 | Dec3 1 Bal.c/d | 49,500 |
| Nov1 Bank | 9,500 | <hr/> | |
| | 49,500 | <hr/> | |
| <hr/> | | <hr/> | |

Machinery account

| 2007 | | 2007 | |
|--------------|--------|----------------|--------|
| | £ | | £ |
| Jan1 Bal.b/d | 15,750 | Dec3 1 Bal.c/d | 28,250 |
| Sep8 Bank | 12,500 | <hr/> | |
| | 28,250 | <hr/> | |
| <hr/> | | <hr/> | |
| 2008 | | 2008 | |
| Jan1 Bal.b/d | 28,250 | Dec3 1 Bal.c/d | 34,250 |
| Jun6 Bank | 6,000 | <hr/> | |
| | 34,250 | <hr/> | |
| <hr/> | | <hr/> | |

Provision for depreciation on Vehicle account

| 2007 | | £ | 2007 | | £ |
|------|---------|---------------|------|-----------------------------|---------------|
| Dec3 | | | Jan1 | Bal.b/d | 12,000 |
| 1 | Bal.c/d | 19,000 | Dec3 | | |
| | | | 1 | P&L | 7,000 |
| | | | | | |
| | | | | (26000-12000)*25%+14000*25% | |
| | | | | % | 19,000 |
| | | <u>19,000</u> | | | <u>19,000</u> |
| 2008 | | | 2008 | | |
| Dec3 | | | Jan1 | Bal.b/d | 19,000 |
| 1 | Bal.c/d | 26,625 | Dec3 | | |
| | | | 1 | P&L | 7,625 |
| | | | | | |
| | | | | (26000-12000-3500)*25%+ | |
| | | | | (14000-3500)*25%+9500*25% | 26,625 |
| | | <u>26,625</u> | | | <u>26,625</u> |

Provision for depreciation on Machinery account

| 2007 | | £ | 2007 | | £ |
|------|---------|---------------|------|------------------------|---------------|
| Dec3 | | | Jan1 | Bal.b/d | 6,540 |
| 1 | Bal.c/d | 12,190 | Dec3 | | |
| | | | 1 | P&L (3150+12500/5) | 5,650 |
| | | | | | |
| | | | | | 12,190 |
| | | <u>12,190</u> | | | <u>12,190</u> |
| 2008 | | | 2008 | | |
| Dec3 | | | Jan1 | Bal.b/d | 12,190 |
| 1 | Bal.c/d | 19,040 | Dec3 | | |
| | | | 1 | P&L (3150+2500+6000/5) | 6,850 |
| | | | | | |
| | | | | | 19,040 |
| | | <u>19,040</u> | | | <u>19,040</u> |

壞帳及呆壞帳準備

• 教學攻略

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
3. 認識壞帳及呆壞帳準備對損益表及資產負債表的影響

試題精選

Question 1 【2005 年試題】

The financial year of Worthington Consumables ends on 30 September. The following information is available for the last three years of trading:

| At 30 September | 2003 £ | 2004 £ | 2005 £ |
|---|-----------|-----------|-----------|
| Total of debtors before writing off bad debts | 38,600 | 41,800 | 40,200 |
| Bad debts to be written off at year end | 1,600 | 800 | 2,000 |
| Specific provision for doubtful debts | 1,500 | 2,500 | 500 |
| Provision for doubtful debts , as a percentage of remaining debtors | 3% | 5% | 4% |

教學小貼士:

- 'remaining debtors'需減去 bad debts 後再計算，有同學會誤解直接以'debtors'，乘以該年的呆帳百分比。

REQUIRED:

- (a) Prepare the Bad Debts Account for each of the years ending 30 September 2003 , 2004 and 2005.(6 marks)
- (b) Prepare the Provision for Doubtful Debts Account for each of the years ending 30 September 2003 , 2004 and 2005. The balance on this account at 1 October 2002 was £1,900. (15 marks)
- (c) Show , a Balance Sheet extract and in as much detail as possible , how debtors would appear at 30 September 2005. (4 marks)

Question 2 【2006 年試題】

The financial year of Eastern Services ends on 31 December. The following information has been made available for the first four years of trading:

| | Year ended 31 December | | | |
|--|------------------------|-------------------------|--------------------------|------------|
| | 2003 | 2004 | 2005 | 2006 |
| | £ | £ | £ | £ |
| Balance of debtors before writing off bad debts | 39,200 | 42,800 | 51,050 | 55,700 |
| Bad debts written off at year end | Brown 500 Cove 300 | Dove 1,000 Eagle 700 | Fines 1,400 Green 650 | Hines 1500 |
| Provision for Doubtful Debts as a percentage of net debtors | 2% | 3% | 4% | 3% |

The Provision for Doubtful Debts was first created on 31 December 2003.

REQUIRED:

- (a) Prepare , for each of the above four years , the following accounts , showing where appropriate , the transfers to the Profit & Loss Account at the end of each year.
- (i) Bad Debts (6 marks)
- (ii) Provision for Doubtful Debts (12 marks)
- (b) Show , as a **Balance Sheet** extract , how debtors would have appeared at 31 December 2006. (3 marks)
- (c) State the entries , including bank , that should be made when a bad debt is recovered in a later financial year to the one in which it was written off. (4 marks)

教學小貼士:

- 入 Balance sheet 時，很多同學會忘記 debtors 要減去 bad debts ，以及記錄呆帳準備時，會記錯數。

Question 3 【2004 年試題】

At 31 March 2002 , William John's trade debtors amounted to £60,000. Included in this amount were irrecoverable debts of £5,000 , which William decided to write off. Following this write off , William adjusted his Provision for Doubtful Debts to 2% of debtors.

At 31 March 2003 , William's debtors had increased in total to £80,000 and included in this amount were irrecoverable debts of £10,000 , which William decided to write off as bad debts. The Provision for Doubtful Debts was then adjusted to 4% of debtors.

At 31 March 2004 , William's debtors had increased further in total to £90,000 and this was **after** writing off bad debts of £250. The Provision for Doubtful Debts was reduced to 3% of debtors.

REQUIRED:

(a) Prepare the following accounts for each of the years ended 31 March 2002 , 2003 and 2004:

- (i) Bad Debts
- (ii) Provision for Doubtful Debts


The balance on the Provision for Doubtful Debts account at 1 April 2001 was £800.

On 1 January 2004 , William John received from S Grant a payment of £800 in respect of a sales ledger balance previously written off in March 2002.

REQUIRED:

(b) Record this transaction in the books of William John. The entry in the cash book is not required and neither are you required to balance any account.

教學小貼士:

-  Bad debts recovered 的部份，同學的學習表現都較差，要加強該部份的教學。
- 要特別提醒同學，若 debtor 同年發生壞帳，同年出現尚還壞帳，只需要直接在 bad debt 的貸方作對銷，不要記錄壞帳回復。

Question 4 【2010 年試題】

On 1 March 2010 Brenda Tan had a balance on her Bad Debts Account of £3,420.

During March 2010 the following transactions occurred:

- March 06 A debtor Lenny Tong was declared bankrupt and his debt of £1,690 was written off as a bad debt.
- March 12 A debtor , G Luk , whose debt of £720 had been written off as a bad debt during January 2010 , sent a cheque to pay this amount.
- March 20 A cheque for £310 was received from L Short to pay his debt , which had been written off as a bad debt in January 2009.

REQUIRED:

- (a) Prepare for the year ended 31 March 2010 the :
- (i) Bad Debts Account
 - (ii) Account of L Short in the Sales Ledger
 - (iii) Bad Debts Recovered Account.

答案詳解

Question 1
(a, b)

| Bad Debts | | | |
|------------------|-------|-----------|-------|
| 2003 | £ | 2003 | £ |
| Sep30 Debtors | 1,600 | Sep30 P&L | 1,600 |
| 2004 | | 2004 | |
| Sep30 Debtors | 800 | Sep30 P&L | 800 |
| 2005 | | 2004 | |
| Sep30 Debtors | 2,000 | Sep30 P&L | 2,000 |

| Provision for Doubtful Debts | | | |
|-------------------------------------|-------|--------------|-------|
| 2003 | £ | 2002 | £ |
| Sep30 Bal.c/d (W1) | 2,565 | Oct1 Bal.b/d | 1,900 |
| | | 2003 | |
| | 2,565 | Sep30 P&L | 665 |
| 2004 | | | 2,565 |
| Sep30 Bal.c/d (W2) | 4,425 | Oct1 Bal.b/d | 2,565 |
| | | 2004 | |
| | 4,425 | Sep30 P&L | 1,860 |
| 2005 | | | 4,425 |
| Sep30 P&L | 2,417 | Oct1 Bal.b/d | 4,425 |
| Sep30 Bal.c/d (W3) | 2,008 | | |
| | 4,425 | | 4,425 |

Working:

W1: $(38,600 - 1,600 - 1,500) * 3\% + 1,500 = \text{£}2,565$

W2: $(41,800 - 800 - 2,500) * 5\% + 2,500 = \text{£}4,425$

W3: $(40,200 - 2,000 - 500) * 4\% + 500 = \text{£}2,008$

(c)

Worthington Consumables
Balance Sheet extract at 30 September 2005

| Current Assets | £ |
|-------------------------------------|----------|
| Debtors | 38,200 |
| Less : Provision for Doubtful Debts | 2,008 |
| | 36,192 |

Question 2

(a)

| Bad Debts | | | |
|-------------------------------------|--------------|--------------|--------------|
| 2003 | £ | 2003 | £ |
| Dec31 Brown | 500 | Dec31 P&L | 800 |
| Cove | 300 | | |
| | <u>800</u> | | <u>800</u> |
| 2004 | | 2004 | |
| Dec31 Dove | 1,000 | Dec31 P&L | 1,700 |
| Eagle | 700 | | |
| | <u>1,700</u> | | <u>1,700</u> |
| 2005 | | 2005 | |
| Fines | 1,400 | Dec31 P&L | 2,050 |
| Green | 650 | | |
| | <u>2,050</u> | | <u>2,050</u> |
| 2006 | | 2006 | |
| Dec31 Hines | <u>1,500</u> | Dec31 P&L | <u>1,500</u> |
| Provision for Doubtful Debts | | | |
| 2003 | £ | 2002 | £ |
| Dec31 Bal.c/d (W1) | <u>768</u> | Dec31 P&L | <u>768</u> |
| 2004 | | 2004 | |
| Dec31 Bal.c/d (W2) | 1,233 | Jan1 Bal.b/d | 768 |
| | <u>1,233</u> | Dec31 P&L | 465 |
| | | | <u>1,233</u> |
| 2005 | | 2005 | |
| Dec31 Bal.c/d (W3) | 1,960 | Jan1 Bal.b/d | 1,233 |
| | <u>1,960</u> | Dec31 P&L | 727 |
| | | | <u>1,960</u> |
| 2006 | | 2006 | |
| Dec31 P&L | 334 | Jan1 Bal.b/d | 1,960 |
| Dec31 Bal.c/d (W4) | <u>1,626</u> | | |
| | <u>1,960</u> | | <u>1,960</u> |

Working:

W1: $(39,200 - 500 - 300) \times 2\% = 768$

$(42,800 - 1,000 - 700) \times 3\% =$

W2: 1,233

$(51,050 - 1,400 - 650) \times 4\% =$

W3: 1,960

W4: $(55,700 - 1,500) \times 3\% = 1,626$

(b)

Eastern Services
Balance Sheet extract at 30 September 2006

| <u>Current Assets</u> | £ |
|-------------------------------------|--------|
| Debtors | 54,200 |
| Less : Provision for Doubtful Debts | 1,626 |
| | 52,574 |

(c) Debit : Bank

Credit : Debtor

Debit : Debtor

Credit : Bad Debts Recovered

Debit : Bad Debts Recovered

Credit : Profit and Loss

Question 3

(ai, ii)

Bad Debts

| | £ | | £ |
|---------------|--------|-----------|--------|
| 2002 | | 2002 | |
| Mar31 Debtors | 5,000 | Mar31 P&L | 5,000 |
| | | | |
| 2003 | | 2003 | |
| Mar31 Debtors | 10,000 | Mar31 P&L | 10,000 |
| | | | |
| 2004 | | 2004 | |
| Mar31 Debtors | 250 | Mar31 P&L | 2500 |
| | | | |

Provision for Doubtful Debts

| | £ | | £ |
|--------------------|-------|--------------|-------|
| 2002 | | 2001 | |
| Mar31 Bal.c/d (W1) | 1,100 | Apr1 Bal.b/d | 800 |
| | | 2002 | |
| | | Mar31 P&L | 300 |
| | | | |
| 2003 | | Apr1 Bal.b/d | 1,100 |
| Mar31 Bal.c/d (W2) | 1,100 | 2003 | |
| | | Mar31 P&L | 1,700 |
| | | | |
| 2004 | | Apr1 Bal.b/d | 2,800 |
| Mar31 P&L | 100 | | |
| Mar31 Bal.c/d (W3) | 2,700 | | |
| | | | |
| | | | |

Working:

W1: $(60,000-5,000)*2\% = 1,100$

W2: $(80,000-10,000)*4\% = 2,800$

W3: $(90,000*3\%) = 2,700$

(b)

| S Grant | | | |
|--------------------------|-----|-----------|-----|
| 2004 | £ | 2004 | £ |
| Jan1 Bad debts recovered | 800 | Jan1 Bank | 800 |

| Bad Debts Recovered | | | |
|----------------------------|-----|--------------|-----|
| 2004 | £ | 2004 | £ |
| Jan1 P&L | 800 | Jan1 S Grant | 800 |

Question 4
(ai, ii, iii)

| Bad debts | | | |
|------------------|-------|-------------|-------|
| 2010 | £ | 2010 | £ |
| Mar1 Bal.b/d | 3,420 | Mar12 G Luk | 720 |
| 6 Lenny Tong | 1,690 | 31 P & L | 4,390 |
| | 5,110 | | 5,110 |

| L Short | | | |
|---------------------------|-----|------------|-----|
| 2010 | £ | 2010 | £ |
| Mar20 Bad Debts Recovered | 310 | Mar20 Bank | 310 |

| Bad Debts Recovered | | | |
|----------------------------|-----|---------------|-----|
| 2010 | £ | 2010 | £ |
| Mar20 P & L | 310 | Mar20 L Short | 310 |

資本性支出及收入性支出

• 教學攻略

1. 要讓學生明白如何分辨資本性支出及收入性支出
2. 說明支出分類錯誤對毛利及純利的影響

試題精選

Question 1 【2012 年試題】

- (1) A new computer network
- (2) 3 year maintenance contract for the new computer
- (3) A second hand delivery vehicle
- (4) Signwriting on the above delivery vehicle
- (5) Loan interest to Amold
- (6) A loan repayment to Amold

教學小貼士:

- 同學較易誤解為 'revenue expenditure'
- 同學較易誤解為 'capital expenditure'

REQUIRED:

- (a) Make a list identifying whether each payment is: (6 marks)
- capital expenditure
 - revenue expenditure
 - neither

Question 2 【2011 年試題】

Hal paid the following:

- (i) New Premises
- (ii) Fixture for new premises
- (iii) Wages paid to employees to build the new premises
- (iv) Insurance of new premises
- (v) Bought second hand equipment
- (vi) Repairs to equipment
- (vii) Computer, for office use
- (viii) Computer, for stock

教學小貼士:

- 同學較易誤解為 'revenue expenditure'
- 同學會混淆為同類費用

REQUIRED:

- (a) State in the above items (i) to (viii), indicating those which are **capital expenditure** and which are **revenue expenditure**. (8 marks)

Question 3 【2010 年試題】

Sandra's business made the following payments during the year ended 30 April 2009:

- (i) Bought goods for resale
- (ii) Bought new premises
- (iii) Paid for 1 year's insurance on the new premises
- (iv) Paid for 1 year's rental of a delivery van
- (v) Withdrew cash for private use
- (vi) Paid the costs of entertaining customers
- (vii) Paid for redecorating new premises
- (viii) Bought new office furniture.

教學小貼士:

- 同學較易誤解為 'neither'
- 同學較易誤解為 'capital expenditure'

REQUIRED:

- (a) List (i) to (viii), identifying the payments that are Capital Expenditure, those which are Revenue Expenditure and those which are **neither**. (8 marks)

Question 4 【2009 年試題】

David Tsang recorded the following transactions during August 2009:

- (1) Building an extension to the warehouse, £19,475.
- (2) Purchases of stock, £8,943.
- (3) Legal fees paid in connection with extension to the warehouse.
- (4) Carriage on stock purchased.
- (5) Repairs to the roof of the office building, £630.
- (6) Purchases of a filing cabinet for the office, £120.
- (7) Carriage on returns outwards, £40.

REQUIRED:

- (a) State whether each of the above is **Capital Expenditure** or **Revenue Expenditure**. (7 marks)

教學小貼士:

- 同學較易誤解為 'revenue expenditure'

Question 5 【2009 年試題】

Lydia Kwok recorded the following transactions during February 2008:

- (1) Redecoration of office building
- (2) Purchases of additional office equipment
- (3) Purchases of a new warehouse
- (4) Architect's fees for the design of the new warehouse
- (5) Repairs to office equipment
- (6) Wages paid to employees for painting the new warehouse
- (7) Office staff salaries
- (8) Installation of an alarm system in the new warehouse
- (9) The annual service of the alarm system in the office building
- (10) Purchases of a delivery van
- (11) Painting the firm's name on the delivery van

教學小貼士:

- 同學較易誤解為 'revenue expenditure'
- 同學較易誤解為 'capital expenditure'

REQUIRED:

- (a) State whether **each** item is **capital** expenditure or **revenue** expenditure. (11 marks)

Question 6 【2008 年試題】

- (i) Rent of shop and warehouse
- (ii) Redecoration of shop
- (iii) Building costs for the construction of an extension to the warehouse
- (iv) Architect's fee for the plans of the warehouse extension
- (v) New fire alarm system
- (vi) Insurance premium for his private residence
- (vii) Repairs to shop roof
- (viii) Replacement of a damaged tyre on a delivery vehicle
- (ix) Wages of won staff to decorate the warehouse extension
- (x) Petrol for his car to take his family on weekend holiday

教學小貼士:

- 同學較易誤解為 'revenue expenditure'

REQUIRED:

- (a) List the above numbers (i) to (x) in your answer book. If the expenditure is revenue, write **R** against the number. If it is capital, write **C** against the number. If you think neither **R** or **C** is appropriate, write **neither** against the number. (10 marks)

答案詳解

Question 1

- (1) Capital expenditure
- (2) Revenue expenditure
- (3) Capital expenditure
- (4) Capital expenditure
- (5) Revenue expenditure
- (6) Neither

Question 2

- (i) Capital expenditure
- (ii) Capital expenditure
- (iii) Capital expenditure
- (iv) Revenue expenditure
- (v) Capital expenditure
- (vi) Revenue expenditure
- (vii) Capital expenditure
- (viii) Revenue expenditure

Question 3

- (i) Revenue expenditure
- (ii) Capital expenditure
- (iii) Revenue expenditure
- (iv) Revenue expenditure
- (v) Neither
- (vi) Revenue expenditure
- (vii) Revenue expenditure
- (viii) Capital expenditure

Question 4

- (1) Capital expenditure
- (2) Revenue expenditure
- (3) Capital expenditure
- (4) Revenue expenditure
- (5) Revenue expenditure
- (6) Capital expenditure
- (7) Revenue expenditure

Question 5

- (1) Revenue
- (2) Capital
- (3) Capital
- (4) Capital
- (5) Revenue
- (6) Capital
- (7) Revenue
- (8) Capital
- (9) Revenue
- (10) Capital
- (11) Capital

Question 6

- (i) R
- (ii) R
- (iii) C
- (iv) C
- (v) C
- (vi) Neither
- (vii) R
- (viii) R
- (ix) C
- (x) Neither

錯誤更正

• 教學攻略

1. 要讓學生懂得分別錯誤的種類
2. 掌握分錄帳目的入帳方法
3. 學會如何更正錯誤
4. 了解錯誤對損益盈利的影響

試題精選

Question 1 【2010 年試題】

Ken's Trading and Profit & Loss Account for the year ended 31 December 2010 showed a gross profit of £32,400 and net profit of £7,820. Subsequently the following errors were found in the books:

- (1) Petrol purchased on credit from Jim's Garage , £150 , had not been recorded in the books.
- (2) Stationery , £45 , had been debited to the Purchases Account.
- (3) No record had been made of stock, cost £520 , taken by Ken for his personal use.
- (4) Ken introduced capital during the year , £2,000 , this has been credited to Sales Account.
- (5) The stock sheets at 31 December 2010 totalled £8,530 , the stock figure included in the final accounts was £5,830.
- (6) Discount allowed to Ethel , £13 , had been debited to her personal account and credited to the Discount Allowed Account.

教學小貼士:

- 較多同學誤記借方'Stock' , 應記'Purchases' 。
- 該題最多同學不會處理 。

REQUIRED:

- (a) Prepare the Journal entries to correct each of the items , (1) to (6) above.
Narratives are **not** required.(14 marks)
- (b) Prepare a table , as below , and show the effect of correcting each of the above items (1) to (6) on both the gross profit and the net profit . Item (1) has been adjusted as an example. (11 marks)

| | Gross Profit | | Net Profit | |
|------------------------|--------------|--------|------------|-------|
| | Plus | Minus | Plus | Minus |
| | £ | £ | £ | £ |
| Profit as per accounts | | | | |
| | | 32,400 | | 7,820 |
| (1) | - | - | - | 150 |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| Net effect | | | | |
| Revised profit | | | | |

教學小貼士:

- 要提醒同學'credit note'應記錄'returns inwards'

Question 2 【2010 年試題】

John's draft final accounts for the year ended 30 June 2010 show a net profit of £8,453. The following errors have been discovered:

- (1) During the year, John had taken goods, valued at £650, from stock and used them for his private purposes. No entries have been made in the books.
- (2) Goods costing £240 have been returned to Henry. The supplier's credit note has not been recorded.
- (3) Goods sold to Jane, £156, had been correctly recorded in the Sales Day Book, but then credited to Joan's account in the Sales Ledger.
- (4) Cash drawings by John £6,000, have been debited to the Wages Account.
- (5) General expenses, £520, have been debited to the Office Expenses Account.

REQUIRED:

- (a) Prepare Journal entries to correct the items (1) to (5) above. Narratives are **not** required. (6 marks)
- (b) Beginning with the draft net profit of £8,453, prepare a statement showing the numerical affect that **each** of the above corrections will have on the draft net profit and calculate the revised net profit. Where a correction has no effect on net profit, write 'No effect'. (6 marks)

Question 3 【2007 年試題】

At 31 January 2006 , Rodney Tang discovered the following errors:

- (1) A receipt of £2,175 from a debtor , M.Parkins , had been correctly entered in the cash book but had been credited to the account of M.Parkinson.
- (2) Discount received of £510 had been entered on the debit side of the discounts allowed account £645.
- (3) Rent receivable of £1,200 had been correctly debited in the cash book , but the credit entry had been recorded in the rent payable account.
- (4) The purchases daybook for January 2006 had been undercast by £1,050.
- (5) Rodney Tang had taken goods , valued at cost £525 , for his personal use. No entries had been made to record this transaction.
- (6) Materials at a cost of £10,950 bought to repair the office roof had been debited to the purchases account.
- (7) The purchase of office equipment , on credit , from Ace Supply for £2,250 had not been recorded in the books.
- (8) Cash sales , £6,480 , had been correctly recorded in the cash book. The double entry had not been completed.
- (9) A payment by cheque of £1,445 to M.Floyd , a creditor , had been correctly recorded in the cash book. The corresponding entry in the account of M.Floyd was recorded as £1,454.
- (10) An extension to the business premises had been built by some of Rodney Tang's employees. The wages paid , £27,980 , had been recorded in the wages account.

REQUIRED:

- (a) Prepare Journal entries , without narrations , to correct the above errors.
(21 marks)

教學小貼士:

- 題(2)的難點為記錯金額及入錯方向，較多同學不會處理。
- 題(10)的難點為同學會誤入 Rodney Tang 的帳，因為其為東主自己，應記 drawings。

Question 4 【2009 年試題】

An examination of the books of Janice Soh on 31 August 2009 discovered the following errors:

- (1) A purchase of goods , £246 , from G Chu , was credited in error in the account of G Chau.
- (2) The purchase of a delivery vehicle , £12,650 , had been debited in the Purchases Account.
- (3) The Insurance Account and the Sales Account had both been overcast by £300.
- (4) An invoice , £597 , for the sale of goods to M Yung had not been entered in the books.
- (5) A payment of cash , £61 , to R Tam had been debited in the Cash Book and credited in R Tam's account.
- (6) A sale to A Wong , £980 , had been entered in the books as £890.

REQUIRED:

- (a) State the type of each of the above errors. (6 marks)
- (b) Prepare Journal entries to correct the errors. Narratives are not required. (12 marks)

教學小貼士:

- 有同學會錯誤更正為 'presimese' , 應借方更正為 'repairs expenses' 。
- 有同學會錯誤更正為 'vehicle' , 應借方更正為 'drawings' 。
- 收入帳仍有部份同學誤記 DR 。

Question 5 【2008 年試題】

Elena Solonos prepared a Trail Balance at 30 September 2008. The following errors were found:

- (i) A delivery vehicle , bought on credit , from G Pananris for £7,250 had not been entered in the books.
- (ii) A payment of £600 by cheque to N Lardis , a creditor , had been debited to the account of B Lassetas.
- (iii) A payment of £950 for repairs to the premises had been credited correctly in the cash book but had been debited to the land and buildings account.
- (iv) An invoice for the purchases of stock for £1,060 on credit from G Heracli had not been entered in the books.
- (v) Elena had bought petrol for her own vehicle , £38. This had been entered in the motor expenses account.
- (vi) Commission Receivable of £2,820 for September 2008 had been correctly

entered in the cash book , but the credit entry had been posted to the commission payable account.

- (vii) An invoice of £270 for stationery , dated 30 September , was paid by cheque on that date. This had not been entered in the books.

REQUIRED:

- (a) Journal entries to correct the above errors. Narratives are not required. (14 marks)

Net profit , calculated before the above errors were discovered , was £21,500.

- (b) Calculate the revised net profit. Show how **each** of the above items will affect the net profit , if there is **no effect** this must be stated. Ignore depreciation. (11 marks)

答案詳解

Question 1

(a)

| Item | Journal | Dr | Cr |
|------|-------------------------------------|-------|-------|
| | | £ | £ |
| (1) | Vehicle Expenses Jim's Garage | 150 | 150 |
| (2) | Stationery Purchases | 45 | 45 |
| (3) | Drawings Purchases | 520 | 520 |
| (4) | Sales Capital | 2,000 | 2,000 |
| (5) | Stock Trading | 2,700 | 2,700 |
| (6) | Discount Allowed (2 x £13) Ethel | 26 | 26 |

(b)

| | Gross Profit | | £ | Net Profit | | £ |
|------------------------|--------------|-------|----------------------|------------|-------|---------------------|
| | Plus | Minus | | Plus | Minus | |
| Profit as per accounts | £ | £ | 32,400 | £ | £ | 7,820 |
| (1) | - | - | | - | 150 | |
| (2) | 45 | - | | - | - | |
| (3) | 520 | - | | 520 | - | |
| (4) | - | 2,000 | | - | 2,000 | |
| (5) | 2,700 | - | | 2,700 | - | |
| (6) | - | - | | - | 26 | |
| Net effect | 3,265 | 2,000 | <u>1,265</u> | 3,220 | 2,176 | <u>1,044</u> |
| Revised profit | | | <u><u>33,665</u></u> | | | <u><u>8,864</u></u> |

Question 2

(a)

| Item | Journal | Dr | Cr |
|------|-------------------------------------|------------|-------|
| | | £ | £ |
| (1) | Drawing Purchases | 650 | 650 |
| (2) | Henry Purchases returns | 240 | 240 |
| (3) | Joan Jane No entry | 156 156 | - |
| (4) | Drawings Wages | 6,000 | 6,000 |
| (5) | General expenses Office expenses | 520 | 520 |

(b)

| | Net Profit | | £ |
|------------------------|------------|-------|----------------------|
| | Plus | Minus | |
| Profit as per accounts | £ | £ | 8,453 |
| (1) | 650 | - | |
| (2) | 240 | - | |
| (3) No effect | - | - | |
| (4) | 6,000 | - | |
| (5) No effect | - | - | |
| Net effect | 6,890 | 0 | <u>6,890</u> |
| Revised profit | | | <u><u>15,343</u></u> |

Question 3

| Item | Journal | Dr | Cr |
|------|---|--------|------------|
| | | £ | £ |
| (1) | M. Parkinson M.Parkins | 2,175 | 2,175 |
| (2) | No entry Discounts allowed Discounts received | - | 645 510 |
| (3) | Rent payable Rent receivable | 1,200 | 1,200 |
| (4) | Purchases No entry | 1,050 | - |
| (5) | Drawings Purchases | 525 | 525 |
| (6) | Repairs Purchases | 10,950 | 10,950 |
| (7) | Office equipment Ace Supply | 2,250 | 2,250 |
| (8) | No entry Sales | - | 6,480 |
| (9) | No entry M. Floyd | - | 9 |
| (10) | Premises/Building Wages | 27,980 | 27,980 |

Question 4

(a)

- (1) Commission
- (2) Principle
- (3) Compensating
- (4) Omission
- (5) Reversal
- (6) Original

(b)

| Item | Journal | Dr | Cr |
|------|-------------------------------|--------|--------|
| | | £ | £ |
| (1) | G Chau G Chu | 246 | 246 |
| (2) | Delivery vehicle Purchases | 12,650 | 12,650 |
| (3) | Sales Insurance | 300 | 300 |
| (4) | M Yurg Sales | 597 | 597 |
| (5) | R Tam Cash | 122 | 122 |
| (6) | A Wong Sales | 90 | 90 |

Question 5

(a)

| Item | Journal | Dr | Cr |
|------|---|-------|-------|
| | | £ | £ |
| (1) | Delivery Vehicle G Pannanris | 7,250 | 7,250 |
| (2) | N Lardis B Lassettas | 600 | 600 |
| (3) | Premises repairs Land and Buildings | 950 | 950 |
| (4) | Purchases G Heracli | 1,060 | 1,060 |
| (5) | Drawings Motor expenses | 38 | 38 |
| (6) | Commission Payable Commission Receivable | 2,820 | 2,820 |
| (7) | Stationery Bank | 270 | 270 |

(b)

| | Net Profit | | £ |
|------------------------|-------------------|--------------|----------------------|
| Profit as per accounts | | | 21,500 |
| | Plus | Minus | |
| | £ | £ | |
| (1) No Effect | - | - | |
| (2) No Effect | - | - | |
| (3) | - | 950 | |
| (4) | - | 1,060 | |
| (5) | 38 | - | |
| (6) No Effect | - | - | |
| (7) | - | 270 | |
| Net effect | 38 | 2,280 | <u>(2,242)</u> |
| Revised profit | | | <u><u>19,258</u></u> |

銷售損益表及資產負債表

• 教學攻略

1. 要讓學生明白編制銷售損益及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. 學會從試算表中編製銷售損益及資產負債表
4. 掌握對折舊、應收預付、壞帳及錯誤更正的處理

試題精選

Question 1 【2011 年試題】

Belle extracted the following Trail Balance at 31 January 2011:

| | Dr £ | Cr £ |
|---|---------|---------|
| Capital at 1 February 2010 | | 67,127 |
| Premises | 35,000 | |
| Equipment | 18,000 | |
| Provision for depreciation at 1 February 2010 | | 6,480 |
| Equipment | | 16,213 |
| Debtors and Creditors | 43,687 | |
| Stock at 1 February 2010 | 19,400 | |
| Bank balance | | 3,847 |
| Cash | 210 | |
| Purchases and Sales | 95,460 | 258,100 |
| Good returned | 1,240 | 348 |
| Rent receivable | | 5,500 |
| Discounts | 230 | 115 |
| Drawings | 9,600 | |
| Wages | 84,640 | |
| Office expenses | 38,420 | |
| Travelling expenses | 11,431 | |
| Bank interest | 412 | |
| | 357,730 | 357,730 |

Additional information at 31 January 2011:

- (1) Stock £19,750
- (2) Rent receivable owing £500
- (3) Wages owing £1,580
- (4) Office expenses paid in advance £285
- (5) Depreciation is calculated as follows:

教學小貼士:

- 要提醒同學'Bank overdraft'，有同學會誤記入'Current assets'內
- 有同學會誤以為'bank'，應記入'P&L'的收入。

Equipment – 20% per annum , reducing balance method

REQUIRED:

Prepare the :

- (a) Trading and Profit & Loss Account for the year ended 31 January 2011 (13 marks)
(b) Balance Sheet at 31 January 2011 (12 marks)

Question 2 【2011 年試題】

The following Trial Balance was extracted from Lucy’s books at 28 February 2011:

| | Dr £ | Cr £ |
|------------------------------|---------|---------|
| Capital at 1 March 2010 | | 14,880 |
| Equipment | 9,000 | |
| Vehicles | 11,000 | |
| Stock at 1 March 2010 | 5,450 | |
| Provision for depreciation : | | |
| Equipment | | 4,200 |
| Vehicle | | 4,600 |
| Sales | | 94,827 |
| Purchases | 32,849 | |
| Returns | 217 | 628 |
| General expenses | 18,647 | |
| Vehicle expenses | 4,852 | |
| Wages | 26,214 | |
| Drawings | 3,600 | |
| Discounts | 746 | 233 |
| Bank | | 4,592 |
| Cash | 250 | |
| Debtors and Creditors | 16,782 | 5,647 |
| | 129,607 | 129,607 |

教學小貼士:

- ‘Return inwards’和‘Return outwards’；或‘discount allowed’和‘discount received’較多同學會調亂。

| | |
|--|-------|
| Additional information at 28 February 2011: | £ |
| (1) Stock | 5,780 |
| (2) Included in General expenses is the cost of Decorating Lucy’s house | 650 |
| (3) Wages accrued | 520 |
| (4) Vehicle expenses prepaid | 175 |
| (5) Depreciation is calculated as follows : | |
| Equipment – 20% per annum on cost | |

Vehicles – 20% per annum reducing balance

(6) A bad debts of £286 to be written off

教學小貼士:

- 做 Balance sheet 時，有同學會忘記 debtors 要減去 bad debts。

REQUIRED:

- (a) Trading and Profit & Loss Account for the year ended 28 February 2011
(12 marks)
- (b) Balance Sheet at 28 February 2011 (13 marks)

Question 3 【2010 年試題】

Andrew extracted a Trial Balance at 30 June 2010:

| | Dr £ | Cr £ |
|--|---------|---------|
| Capital at 1 July 2009 | | 108,843 |
| Fixed assets at cost: | | |
| Premises | 50,000 | |
| Equipment | 25,000 | |
| Vehicles | 36,000 | |
| Provision for depreciation at 1 July 2009: | | |
| Equipment | | 10,000 |
| Vehicles | | 12,000 |
| Drawings | 6,000 | |
| Debtors and Creditors | 42,450 | 18,542 |
| Stock at 1 July 2009 | 15,485 | |
| Bank | 3,216 | |
| Cash | 250 | |
| Purchases and Sales | 94,637 | 275,048 |
| Good returned | 846 | 219 |
| Discounts | 190 | 365 |
| Wages | 81,350 | |
| General expenses | 41,296 | |
| Vehicle expenses | 18,632 | |
| Office expenses | 9,265 | |
| Bad debts | 400 | |
| | 425,017 | 425,017 |

Additional information at 30 June 2010:

- (1) Stock £16,250
(2) Wages owing £1,700

- (3) General expenses paid in advance £500
- (4) Goods, taken by Andrew for private use, which have not yet been accounted for £750
- (5) An additional Bad Debt should be written off £450
- (6) Depreciation is calculated using the straight line method. The following rates apply: Equipment 20%
Vehicles 30%

教學小貼士:

- 要提醒同學做 Balance sheet 時，debtors 只需減去所增加的壞帳\$450，有同學會直接減去\$850。
- 要提醒同學要調整‘Purchases’和‘Drawings’數額。

REQUIRED:

Prepare the:

- (a) Trading and Profit & Loss Account for the year ended 30 June 2010 (13 marks)
- (b) Balance Sheet at 30 June 2010 (12 marks)

Question 4 【2008 年試題】

Sue Loar extracted the following Trial Balance from her books on 31 August 2008:

| | Dr £ | Cr £ |
|-------------------------------|---------|---------|
| Wages and salaries | 59,568 | |
| Discount | 1,776 | 624 |
| Rent payable | 10,224 | |
| Light and heat | 15,696 | |
| Bank | 49,680 | |
| Drawings | 37,536 | |
| Capital | | 161,520 |
| Motor expenses | 7,872 | |
| Debtors | 105,600 | |
| Creditors | | 59,088 |
| Purchases | 143,952 | |
| Sales | | 335,712 |
| Returns inwards | 2,544 | |
| Returns outwards | | 3,744 |
| Vehicles at cost | 48,000 | |
| Fixtures and fittings at cost | 28,800 | |
| Provision for depreciation: | | |
| Vehicles | | 19,200 |
| Fixtures and fittings | | 5,760 |
| Stock at 1 September 2007 | 74,400 | |
| | 585,648 | 585,648 |

Additional information at 31 August 2008:

- (i) Stock at cost £68,160
- (ii) Rent prepaid £864
- (iii) Light and heat owing £1,920
- (iv) Depreciation is provided as follows:
 - Vehicle at 25% using the reducing balance method
 - Fixtures and fittings at 20% on cost

REQUIRED:

Prepare a :

- (a) Trading and Profit & Loss Account for the year ended 31 August 2008 (15 marks)
- (b) Balance Sheet at 31 August 2008 (10 marks)

Question 5 【20109 年試題】

Zena Goh prepared the following Trial Balance at 28 February 2010:

| | Dr £ | Cr £ |
|--------------------------------|----------------|----------------|
| Sales returns | 10,500 | |
| Stock at 1 March 2009 | 126,000 | |
| Bank | 39,500 | |
| Purchases returns | | 3,500 |
| Debtors | 140,000 | |
| Creditors | | 162,750 |
| Rent | 24,500 | |
| Furniture and fittings at cost | 105,000 | |
| Delivery vehicles at cost | 174,000 | |
| Provisions for depreciation: | | |
| Furniture and fittings | | 21,000 |
| Delivery vehicles | | 43,500 |
| Purchases | 245,000 | |
| Sales | | 525,000 |
| Light and heat | 28,000 | |
| Bad debts | 1,400 | |
| Drawings | 70,000 | |
| Discount allowed | 8,400 | |
| Discount received | | 16,100 |
| Carriage outwards | 10,500 | |
| Salaries | 119,000 | |
| Carriage inwards | 2,800 | |

| | | |
|---------|-----------|----------------------|
| Capital | 1,104,600 | 332,750 1,104,600 |
|---------|-----------|----------------------|

Additional information at 28 February 2010:

- (1) Stock £130,000
- (2) Salaries owing £2,140
- (3) Rent prepaid £3,000
- (4) Depreciation is to be provided as follows:
 - Furniture and fittings – 20% per annum using the straight–line method.
 - Delivery vehicles – 25% per annum using the reducing balance method.

REQUIRED:

- (a) Trading and Profit & Loss Account for the year ended 28 February 2010. (15 marks)
- (b) Balance Sheet at 28 February 2010. (10 marks)



答案詳解



Question 1

(a)

Belle

Trading and Profit & Loss account for the year ended 31 January 2011

| | £ | £ | £ |
|----------------------------------|--------|--------|---------|
| Sales | | | 258,100 |
| Less : Sales returns | | | 1,240 |
| | | | 256,860 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 19,400 | |
| Add : Purchases | 95,460 | | |
| Less : Purchases returns | 348 | 95,112 | |
| Less : Closing stock | | 19,750 | 94,762 |
| Gross Profit | | | 162,098 |
| Rent receivable (5500+500) | | | 6,000 |
| Discount received | | | 115 |
| | | | 168,213 |
| Less : <u>Expenses</u> | | | |
| Discount allowed | | 230 | |
| Wages (84640+1580) | | 86,220 | |
| Office expenses (38420-285) | | 38,135 | |
| Bad Debts | | 11,431 | |
| Discount allowed | | 412 | |
| Provision for depreciation : | | | |

| | | | |
|------------------------------|--|-------|---------|
| - Equipment (18000-6480)*20% | | 2,304 | 138,732 |
| Net Profit | | | 29,481 |
| (b) | | | |

Belle

Balance Sheet as at 31 January 2011

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Premises | 35,000 | - | 35,000 |
| Equipment | 18,000 | 8,784 | 9,216 |
| | 53,000 | 8,784 | 44,216 |
| <u>Current Assets</u> | | | |
| Stock | | 19,750 | |
| Debtors | | 43,687 | |
| Prepayment | | 285 | |
| Rent receivable | | 500 | |
| Cash in hand | | 210 | |
| | | 64,432 | |
| Less : <u>Current liabilities</u> | | | |
| Creditors | 16,213 | | |
| Bank overdraft | 3,847 | | |
| Accrual | 1,580 | 21,640 | 42,792 |
| | | | 87,008 |
| <u>Financed by :</u> | | | |
| Capital | | | 67,127 |
| Add : Net Profit | | | 29,481 |
| | | | 96,608 |
| Less : Drawings | | | 9,600 |
| | | | 87,008 |

Question 2

(a)

Lucy

Trading and Profit & Loss account for the year ended 28 February 2011

| | £ | £ | £ |
|----------------------------------|--------|--------|--------|
| Sales | | | 94,827 |
| Less : Sales returns | | | 217 |
| | | | 94,610 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 5,450 | |
| Add : Purchases | 32,849 | | |
| Less : Purchases returns | 628 | 32,221 | |
| Less : Closing stock | | 5,780 | 31,891 |
| Gross Profit | | | 62,719 |

| | | |
|------------------------------|--------|--------|
| Discount received | | 233 |
| | | 62,952 |
| Less : <u>Expenses</u> | | |
| General expenses (18647-650) | 17,997 | |
| Vehicle expenses (4852-175) | 4,677 | |
| Wages (26214+250) | 26,734 | |
| Bad Debts | 746 | |
| Discount allowed | 286 | |
| Provision for depreciation : | | |
| - Equipment (9000*20%) | 1,800 | |
| - Vehicle (6400*20%) | 1,280 | 53,520 |
| Net Profit | | 9,432 |

(b)

Lucy

Balance Sheet as at 28 February 2011

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Equipment | 9,000 | 6,000 | 3,000 |
| Vehicles | 11,000 | 5,880 | 5,120 |
| | 20,000 | 11,880 | 8,120 |
| <u>Current Assets</u> | | | |
| Stock | | 5,780 | |
| Debtors | | 16,496 | |
| Prepayment | | 175 | |
| Cash | | 250 | |
| | | 22,701 | |
| Less : <u>Current liabilities</u> | | | |
| Creditors | 5,647 | | |
| Bank overdraft | 4,592 | | |
| Accrual | 520 | 10,759 | 11,942 |
| | | | 20,062 |
| <u>Financed by :</u> | | | |
| Capital | | | 14,880 |
| Add : Net Profit | | | 9,432 |
| | | | 24,312 |
| Less : Drawings (3600+650) | | | 4,250 |
| | | | 20,062 |

Question 3
(a)

Andrew

Trading and Profit & Loss account for the year ended 30 June 2010

| | £ | £ | £ |
|----------------------------------|---|--------|---------|
| Sales (275048-846) | | | 274,202 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 15,485 | |
| Add : Purchases (94637-219-750) | | 93,668 | |
| Less : Closing stock | | 16,250 | 92,903 |
| Gross Profit | | | 181,299 |
| Discount received | | | 365 |
| | | | 181,664 |
| Less : <u>Expenses</u> | | | |
| Wages (81350+1700) | | 83,050 | |
| General expenses (41296-500) | | 40,796 | |
| Vehicle expenses | | 18,632 | |
| Office expenses | | 9,265 | |
| Discount allowed | | 190 | |
| Bad debts (400+450) | | 850 | |
| Provision for depreciation : | | | |
| - Equipment (25000*20%) | | 5,000 | |
| - Vehicles (36000*30%) | | 10,800 | 168,583 |
| Net Profit | | | 13,081 |

(b)

Andrew

Balance Sheet as at 30 June 2010

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Premises | 50,000 | - | 50,000 |
| Equipment | 25,000 | 15,000 | 10,000 |
| Vehicles | 36,000 | 22,800 | 13,200 |
| | 111,000 | 37,800 | 73,200 |
| <u>Current Assets</u> | | | |
| Stock | | 16,250 | |
| Debtors (42450-450) | | 42,000 | |
| Prepayment | | 500 | |
| Bank | | 3,216 | |
| Cash | | 250 | |
| | | 62,216 | |
| Less : <u>Current liabilities</u> | | | |

| | | | |
|----------------------------|--------|--------|---------|
| Creditors | 18,542 | | |
| Accruals | 1,700 | 20,242 | 41,974 |
| | | | 115,174 |
| <u>Financed by :</u> | | | |
| Capital | | | 108,843 |
| Add : Net Profit | | | 13,081 |
| | | | 121,924 |
| Less : Drawings (6000+750) | | | 6,750 |
| | | | 115,174 |

Question 4
(a)

Sue Loar

Trading and Profit & Loss account for the year ended 31 Aug 2008

| | £ | £ | £ |
|------------------------------------|---------|---------|---------|
| Sales | | | 335,712 |
| Less : Returns inwards | | | 2,544 |
| | | | 333,168 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 74,400 | |
| Add : Purchases | 143,952 | | |
| Less : Returns outwards | 3,744 | 140,208 | |
| Less : Closing stock | | 68,160 | 146,448 |
| Gross Profit | | | 186,720 |
| Discount received | | | 624 |
| | | | 187,344 |
| Less : <u>Expenses</u> | | | |
| Wages and salaries | | 59,568 | |
| Discount allowed | | 1,776 | |
| Rent (10224-864) | | 9,360 | |
| Light and heat (15696+1920) | | 17,616 | |
| Motor expenses | | 7,872 | |
| Provision for depreciation : | | | |
| - Vehicle (48000-19200)*25% | | 7,200 | |
| - Fixtures and fitting (28800*20%) | | 5,760 | 109,152 |
| Net Profit | | | 78,192 |

(b)

Sue Loar

Balance Sheet as at 31 Aug 2008

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Vehicles | 48,000 | 26,400 | 21,600 |
| Fixtures and fittings | 28,800 | 11,520 | 17,280 |
| | 76,800 | 37,920 | 38,880 |
| <u>Current Assets</u> | | | |
| Stock | | 68,160 | |

| | | | |
|-----------------------------------|--------|---------|---------|
| Debtors | | 105,600 | |
| Bank | | 49,680 | |
| Prepayment | | 864 | |
| | | 224,304 | |
| Less : <u>Current Liabilities</u> | | | |
| Creditors | 59,088 | | |
| Accrual | 1,920 | 61,008 | 163,296 |
| | | | 202,176 |
| <u>Financed by :</u> | | | |
| Capital | | | 161,520 |
| Add : Net Profit | | | 78,192 |
| | | | 239,712 |
| Less : Drawings | | | 37,536 |
| | | | 202,176 |

Question 5

Zena Goh

Trading and Profit & Loss account for the year ended 28 February 2010

| | £ | £ | £ |
|---------------------------------------|---------|---------|---------|
| Sales | | | 525,000 |
| Less : Returns inwards | | | 10,500 |
| | | | 514,500 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 126,000 | |
| Add : Purchases | 245,000 | | |
| Less: Returns outwards | 3,500 | | |
| Add : Carriage in | 2,800 | 244,300 | |
| Less : Closing stock | | 130,000 | 240,300 |
| Gross Profit | | | 274,200 |
| Discount received | | | 16,100 |
| | | | 290,300 |
| Less : <u>Expenses</u> | | | |
| Light and heat | | 28,000 | |
| Bad debts | | 1,400 | |
| Discount allowed | | 8,400 | |
| Carriage out | | 10,500 | |
| Salaries (119000+2140) | | 121,140 | |
| Rent (24500-3000) | | 21,500 | |
| Provision for depreciation : | | | |
| - Furniture & fittings (105000*20%) | | 21,000 | |
| - Delivery vehicle (174000-43500)*25% | | 32,625 | 244,565 |
| Net Profit | | | 45,735 |

(b)

Zena Goh
Balance Sheet as at 28 February 2010

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Furniture and fittings | 105,000 | 42,000 | 63,000 |
| Delivery Vehicles | 174,000 | 76,125 | 97,875 |
| | 279,000 | 118,125 | 160,875 |
| <u>Current Assets</u> | | | |
| Stock | | 130,000 | |
| Debtors | | 140,000 | |
| Bank | | 39,500 | |
| Prepayment | | 3,000 | |
| | | 312,500 | |
| Less : <u>Current Liabilities</u> | | | |
| Creditors | 162,750 | | |
| Accrual | 2,140 | 164,890 | 147,610 |
| | | | 308,485 |
| <u>Financed by :</u> | | | |
| Capital | | | 332,750 |
| Add : Net Profit | | | 45,735 |
| | | | 378,485 |
| Less : Drawings | | | 70,000 |
| | | | 308,485 |

統制帳

• 教學攻略

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. 掌握入帳的方法及結帳

試題精選

Question 1 【2011 年試題】

The following information has been extracted from Jean's records:

| | | |
|-------------------------------------|--|----------|
| Balances at 1 February 2011 | | £ |
| Sales Ledger - Dr | | 18,348 |
| Purchases Ledger - Cr | | 8,478 |
| February 2011 transactions | | |
| Receipts from debtors | | 10,370 |
| Payments to creditors | | 5,595 |
| Credit sales | | 10,657 |
| Cash sales | | 3,246 |
| Credit purchases | | 3,921 |
| Returns inwards | | 265 |
| Bad debts written off | | 185 |
| Cash purchases | | 1,460 |
| Returns outwards | | 95 |
| Refunds to debtors | | 125 |
| Discounts received | | 75 |
| Discounts allowed | | 103 |
| Balances at 28 February 2011 | | |
| Sales Ledger | | ? |
| Purchases Ledger | | ? |

REQUIRED:

(a) Prepare the :

- (i) Sales Ledger Control Account (9 marks)
- (ii) Purchases Ledger Control Account (8 marks)

教學小貼士:

- 要提醒同學現金的購貨和銷貨不需入帳
- 較多同學會記錯 sales ledger 貸方

教學小貼士:

- 同學較易混淆'Suppliers'對應'Creditors'和'Customers'對應'Debtors'。

Question 2 【2010 年試題】

The following items have been listed from Ivor's books:

| Balances at 1 September 2010 | £ |
|---|--------|
| Suppliers | 4,874 |
| Customers | 24,935 |
| Transactions made during September 2010 | |
| Credit purchases | 5,619 |
| Credit sales | 13,735 |
| Discount received | 1,074 |
| Discount allowed | 237 |
| Bad debts written off | 164 |
| Cash received from credit customers | 250 |
| Cheques received from credit customers | 12,044 |
| Cheques paid to suppliers | 4,066 |
| Cash purchases | 75 |
| Returns from customers | 648 |

REQUIRED:

- (a) Prepare for the month of September 2010. Balance the accounts and carry down the balances:
- Purchases Ledger Control Account (6 marks)
 - Sales Ledger Control Account (9 marks)

Question 3 【2009 年試題】

Tracy Jiang extracted the following balances from her books for the month ended 31 December 2009:

| | £ |
|---------------------------------------|---------|
| Debtors' balances at 1 December 2009 | 91,998 |
| Creditors' balance at 1 December 2009 | 39,824 |
| Cash purchases | 12,938 |
| Returns inwards | 17,740 |
| Returns outwards | 10,930 |
| Discounts received | 1,010 |
| Cheques paid to creditors | 402,322 |
| Cash sales | 18,460 |
| Discounts allowed | 15,510 |
| Cheques received from debtors | 432,296 |
| Bad debts | 2,775 |
| Credit sales | 478,512 |
| Credit purchases | 417,170 |

REQUIRED:

- (a) Prepare at 31 December 2009 the:
- (i) Sales Ledger Control Account (8 marks)
 - (ii) Purchases Ledger Control Account (7 marks)

Question 4 【2009 年試題】

At 30 September 2009 Jane's Sales Ledger showed the following balances:

| | Dr | Cr |
|-------|-----------|-----------|
| | £ | £ |
| Ann | 246 | |
| Helen | 635 | |
| Mary | | 25 |
| Zeta | 2,589 | |

The Cash Book summary (debit side) for October 2009 shows:

| | Discount | Bank |
|-------|-----------------|-------------|
| | £ | £ |
| Ann | 6 | 240 |
| Helen | | 335 |
| Mary | | 48 |
| Zeta | 56 | 2,247 |

Sales invoices issued during October 2009 were:

| | |
|-------|----------|
| | £ |
| Ann | 345 |
| Mary | 73 |
| Helen | 145 |
| Mary | 168 |
| Zeta | 2,347 |

Credit notes issued during October 2009 were:

| | |
|-------|----------|
| | £ |
| Ann | 23 |
| Helen | 16 |
| Zeta | 118 |

REQUIRED:

Prepare for the month of October 2009 the: (15 marks)

(a) Sales Ledger accounts of :

Ann
Helen
Mary
Zeta

教學小貼士:

- 由於題型的改變，較多同學不會處理，但該類的題型亦較少出現。

(b) List and total the Sales Ledger balances. (2 marks)

(c) Sales Ledger Control Account. (6 marks)

(d) Relevant Discount Account for October (2 marks)

Question 5 【2009 年試題】

The following information is from Cyma's books:

| Balances at 1 June 2012: | £ |
|---------------------------------|----------|
| Debtors | 34,649 |
| Creditors | 15,275 |

Transactions made during the month of June 2012:

| | |
|---|---------|
| Credit purchases | 92,366 |
| Cash purchases | 1,053 |
| Credit sales | 215,382 |
| Returns from customers | 1,254 |
| Returns to suppliers | 2,631 |
| Cheque payments to suppliers | 85,721 |
| Cheques received from customers | 213,895 |
| Cash received from credit customers | 500 |
| Suppliers cheque in respect of overpaid account | 255 |
| Interest charged by suppliers | 32 |
| Discount allowed | 1,564 |
| Discount received | 1,030 |
| Bad debts written off | 345 |

REQUIRED:

(a) Prepare , for the month of June 2012 , the :

(i) Sales Ledger Control Account (9 marks)

(ii) Purchases Ledger Control Account (9 marks)

答案詳解

Question 1
(ai, ii)

Sales Ledger Control account

| 2011 | | 2011 | |
|--------------|---------------|---------------------|---------------|
| | £ | | £ |
| Feb1 Bal.b/d | 18,348 | Feb28 Bank | 10,370 |
| 28 Sales | 10,657 | 28 Returns inwards | 265 |
| 28 Bank | 125 | 28 Bad debts | 185 |
| | | 28 Discount allowed | 103 |
| | | 28 Bal.c/d | 18,207 |
| | <u>29,130</u> | | <u>29,130</u> |

Purchases Ledger Control account

| 2011 | | 2011 | |
|----------------------|---------------|--------------|---------------|
| | £ | | £ |
| Feb28 Bank | 5,595 | Feb1 Bal.b/d | 8,478 |
| 28 Returns outwards | 95 | 28 Purchases | 3,921 |
| 28 Discount received | 75 | | |
| 28 Bal.c/d | 6,634 | | |
| | <u>12,399</u> | | <u>12,399</u> |

Question 2
(ai, ii)

Sales Ledger Control account

| 2010 | | 2010 | |
|---------------|---------------|------------------------|---------------|
| | £ | | £ |
| Sep30 Bal.b/d | 24,935 | Sep30 Discount allowed | 237 |
| 30 Sales | 13,735 | 30 Bad debts | 164 |
| | | 30 Cash | 250 |
| | | 30 Bank | 12,044 |
| | | 30 Return inwards | 648 |
| | | 30 Bal.c/d | 25,327 |
| | <u>38,670</u> | | <u>38,670</u> |

Purchases Ledger Control account

| 2010 | | 2010 | |
|-------------------------|---------------|---------------|---------------|
| | £ | | £ |
| Sep30 Discount received | 107 | Sep30 Bal.b/d | 4,874 |
| 30 Bank | 4,066 | 30 Purchases | 5,619 |
| 30 Bal.c/d | 6,320 | | |
| | <u>10,493</u> | | <u>10,493</u> |

Question 3
(ai, ii)

Sales Ledger Control account

| 2009 | | 2009 | |
|---------------|----------------|----------------------|----------------|
| | £ | | £ |
| Dec31 Bal.b/d | 91,998 | Dec31 Return inwards | 17,740 |
| 31 Sales | 478,512 | 31 Discount allowed | 15,510 |
| | | 31 Bank | 432,296 |
| | | 31 Bad debts | 2,775 |
| | | 31 Bal.c/d | 102,189 |
| | <u>570,510</u> | | <u>570,510</u> |

Purchases Ledger Control account

| 2009 | | 2009 | |
|------------------------|----------------|---------------|----------------|
| | £ | | £ |
| Dec31 Returns outwards | 10,930 | Dec31 Bal.b/d | 39,824 |
| 31 Discount received | 1,010 | 31 Purchases | 417,170 |
| 31 Bank | 402,322 | | |
| 31 Bal.c/d | 42,732 | | |
| | <u>456,994</u> | | <u>456,994</u> |

Question 4
(a)

Ann

| 2009 | | 2009 | |
|--------------|------------|------------------|------------|
| | £ | | £ |
| Oct1 Bal.b/d | 246 | Oct Bank | 240 |
| Sales | 345 | Discount allowed | 6 |
| | | Returns inwards | 23 |
| | | Oct31 Bal.c/d | 322 |
| | <u>591</u> | | <u>591</u> |

Helen

| 2009 | | 2009 | |
|--------------|------------|-----------------|------------|
| | £ | | £ |
| Oct1 Bal.b/d | 635 | Oct Bank | 335 |
| Sales | 145 | Returns inwards | 16 |
| | | Oct31 Bal.c/d | 429 |
| | <u>780</u> | | <u>780</u> |

Mary

| 2009 | | 2009 | |
|------------|------------|---------------|------------|
| | £ | | £ |
| Oct1 Sales | 73 | Oct Bal.b/d | 25 |
| Sales | 168 | Bank | 48 |
| | | Oct31 Bal.c/d | 168 |
| | <u>241</u> | | <u>241</u> |

Zeta

| 2009 | | 2009 | |
|--------------|--------------|------------------|--------------|
| | £ | | £ |
| Oct1 Bal.b/d | 2,589 | Oct Bank | 2,247 |
| Sales | 2,347 | Discount allowed | 56 |
| | | Returns inwards | 118 |
| | | Oct31 Bal.c/d | 2,515 |
| | <u>4,936</u> | | <u>4,936</u> |

(b)

Sales ledger balance

| | £ |
|-------|--------------|
| Ann | 322 |
| Helen | 429 |
| Mary | 168 |
| Zeta | 2,515 |
| | <u>3,434</u> |

(c)

Sales ledger control A/C

| 2009 | | 2009 | |
|--------------|--------------|---------------------|--------------|
| | £ | | £ |
| Oct1 Bal.b/d | 3,445 | Oct31 Bank | 2,870 |
| 31 Sales | 3,078 | 31 Discount allowed | 62 |
| | | 31 Return inwards | 157 |
| | | 31 Bal.c/d | 3,434 |
| | <u>6,523</u> | | <u>6,523</u> |

(d)

Discount Allowed

| 2009 | | 2009 | |
|----------------------|----|------|---|
| | £ | | £ |
| Oct Total / Sundries | 62 | | |

Question 5
(a)

Sales Ledger Control account (Debtors)

| 2012 | £ | 2012 | £ |
|--------------|----------------|-----------------------|----------------|
| Jun1 Bal.b/d | 34,649 | Jun30 Returns inwards | 1,254 |
| 30 Sales | 215,382 | Bank | 213,895 |
| | | Discount allowed | 1,564 |
| | | Cash | 500 |
| | | Bad debts | 345 |
| | | Bal.c/d | 32,473 |
| | <u>250,031</u> | | <u>250,031</u> |

Purchases Ledger Control account (Creditors)

| 2012 | £ | 2012 | £ |
|------------------------|----------------|--------------|----------------|
| Jun30 Returns outwards | 2,631 | Jun1 Bal.b/d | 15,275 |
| Bank | 85,721 | 30 Bank | 255 |
| Discount received | 1,030 | Purchases | 92,366 |
| Bal.c/d | 18,546 | Interest | 32 |
| | <u>107,928</u> | | <u>107,928</u> |

2008-2012 年 LCCI 初級考試試卷及答案解釋

2012 年 LCCI 初級考試試卷題目及答案

Question 1

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:

| | | |
|------------|----|---|
| Feb | 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. Paid the balance on Colin's account £400.00 , by cheque after deducting 2% discount |
| | 18 | 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 |

Helen's Bank Statement shows:

| | | DR | CR | Balance | |
|-----------------|----|------------------|-----------|----------------|----|
| | | £ | £ | £ | |
| February | 1 | Balance | | 843.27 | Dr |
| | 7 | Banking | | 250.00 | Dr |
| | 8 | Banking | | 943.85 | Cr |
| | 12 | Charges | 25.00 | | Cr |
| | 17 | Banking | | 354.00 | Cr |
| | | DD - Electricity | 150.00 | | Cr |
| | 19 | CT - Ella | | 85.64 | Cr |
| | 21 | Cheque | 300.00 | | Cr |

REQUIRED :

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

(15 marks)

(b) Prepare the Cash book update (bank columns only). (5 marks)

(c) Bank Reconciliation Statement at 28 February 2011. (5 marks)

Model answers to Question 1:

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|----------|----------|------|----------|-------------------|----------|----------|
| 2011 | | £ | £ | £ | 2011 | | £ | £ | £ |
| Feb1 | Bal.b/d | | 600.00 | | Feb1 | 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 |
| Mar1 | Bal.b/d | | 260.00 | 158.75 | | | | | |

(b)

Cash book (bank columns only)

| 2011 | £ | 2011 | £ |
|--------------------|---------------|--------------------|---------------|
| Feb28 Bal.b/d | 158.75 | Feb28 Bank charges | 25.00 |
| 28 Credit transfer | 85.64 | 28 Direct debit | 150.00 |
| | | 28 Bal.c/d | 69.39 |
| | <u>244.39</u> | | <u>244.39</u> |

(c)

Helen

Bank reconciliation as at 28 Feb 2011

| | £ | £ |
|---------------------------|--------|---------------|
| Balance as Bank Statement | | 315.22 |
| Add : Uncredited cheque | | 284.84 |
| | | <u>600.06</u> |
| Less : Unpresented cheque | | |
| Colin | 392.00 | |
| James | 138.67 | 530.67 |
| Balance as Per cash book | | <u>69.39</u> |

Question 2

Greta’s provisional accounts for the year ended 30 September 2010 show a gross profit of £45,327 and a net profit of £12,468.

On checking the financial statements Greta has found several errors:

- (1) An invoice for goods supplied to Amir , £326 , had been recorded as £362
- (2) A credit note for goods returned to Bluze , £247 , has not been recorded
- (3) An invoice , £1,853 , for redecorating the offices has been posted to the Land and Buildings Account
- (4) A payment of £800 for insurance has been debited to the Purchases Account.

REQUIRED

- (a) Identify the types of error in (1) to (4) above. (4 marks)
- (b) Prepare the journal entries to correct the errors in (1) to (4) above. Narratives are not required. (8 marks)
- (c) Prepare a table to show the effect , on Gross Profit and Net Profit , of the correction of each of the above errors. The format of this table is set out below: (13 marks)

| | | | Gross Profit | | | Net Profit |
|---------------------------|----------|----------|--------------|----------|----------|------------|
| | | | £ | | | £ |
| From provisional accounts | | | 45,327 | | | 12,468 |
| Adjustments: | £ | £ | | £ | £ | |
| | Increase | Decrease | | Increase | Decrease | |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Net effect on profits | | | | | | |
| Revised profits | | | | | | |

Model answers to Question 2:

(a)

- (1) Original
- (2) Omission
- (3) Commission
- (4) Principle

(b)

| Journal | Dr £ | Cr £ |
|--|---------|---------|
| (1) Sales Amir | 36 | 36 |
| (2) Bluze Returns out | 247 | 247 |
| (3) Property expenses Land and Building | 1,853 | 1,853 |
| (4) Insurance Purchases | 800 | 800 |

(c)

| | | | Gross Profit £ | | | Net Profit £ |
|---------------------------|-----------------|-----------------|-------------------------------|-----------------|-----------------|-----------------------------|
| From provisional accounts | | | 45,327 | | | 12,468 |
| Adjustments: | £ | £ | | £ | £ | |
| | Increase | Decrease | | Increase | Decrease | |
| (1) | - | 36 | | - | 36 | |
| (2) | 247 | - | | 247 | - | |
| (3) | - | - | | - | 1,853 | |
| (4) | 800 | - | | - | - | |
| | <u>1,047</u> | <u>36</u> | | <u>247</u> | <u>1,889</u> | |
| Net effect on profits | | | <u>1,011</u> | | | <u>(1,642)</u> |
| Revised profits | | | <u><u>46,338</u></u> | | | <u><u>10,285</u></u> |

Question 3

Harold purchased the following vehicles and equipment. All payments were made by cheque.

| 2009 | | | £ |
|-----------|----|-----------|--------|
| January | 1 | Vehicle A | 12,000 |
| April | 14 | Equipment | 6,500 |
| September | 16 | Vehicle B | 15,000 |
| 2010 | | | |
| February | 4 | Equipment | 5,200 |
| July | 1 | Vehicle C | 13,500 |
| November | 26 | Equipment | 4,000 |

Harold's depreciation policy is :

- (4) A full year's depreciation is charged in the year of purchases.
- (5) Vehicles depreciation is 20% per annum , reducing balance.
- (6) Equipment depreciation is 10% per annum , straight line.

REQUIRED:

- (a) Prepare for the years ended 31 December 2009 and 31 December 2010 the :
 - (v) Vehicles account (5 marks)
 - (vi) Equipment account (5 marks)
 - (vii) Provision for depreciation on vehicle account (6 marks)
 - (viii) Provision for depreciation on equipment account (5 marks)

- (b) Prepare the Balance Sheet extract showing the fixed assets owned by Harold at 31 December 2010. (4 marks)

Model answers to Question 3:

(*ai, ii, iii, iv*)

Vehicle Account

| | | | |
|----------------|---------------|---------------|---------------|
| 2009 | £ | 2009 | £ |
| Jan1 Bank - A | 12,000 | Dec31 Bal.c/d | 27,000 |
| Sep16 Bank - B | 15,000 | | |
| | <u>27,000</u> | | <u>27,000</u> |
| 2010 | | 2010 | |
| Jan1 Bal.b/d | 27,000 | Dec31 Bal.c/d | 40,500 |
| July1 Bank - C | 13,500 | | |
| | <u>40,500</u> | | <u>40,500</u> |
| 2011 | | | |
| Jan1 Bal.b/d | 40,500 | | |

Equipment Account

| | | | |
|--------------|---------------|---------------|---------------|
| 2009 | £ | 2009 | £ |
| Apr14 Bank | 6,500 | Dec31 Bal.c/d | 6,500 |
| 2010 | | 2010 | |
| Jan1 Bal.b/d | 6,500 | Dec31 Bal.c/d | 15,700 |
| Feb4 Bank | 5,200 | | |
| Nov26 Bank | 4,000 | | |
| | <u>15,700</u> | | <u>15,700</u> |
| 2011 | | | |
| Jan1 Bal.b/d | 15,700 | | |

Provision for depreciation on Vehicle account

| | | | |
|---------------|---------------|------------------------|---------------|
| 2009 | £ | 2009 | £ |
| Dec31 Bal.c/d | 5,400 | Dec31 P&L (27000*20%) | 5,400 |
| 2010 | | 2010 | |
| Dec31 Bal.c/d | 12,420 | Jan1 Bal.b/d | 5,400 |
| | | P&L | |
| | | Dec31 (40500-5400)*20% | 7,020 |
| | <u>12,420</u> | | <u>12,420</u> |
| | | 2011 | |
| | | Jan1 Bal.b/d | 12,420 |

Provision for depreciation on Equipment account

| | | | |
|---------------|--------------|-----------------------|--------------|
| 2009 | £ | 2009 | £ |
| Dec31 Bal.c/d | 650 | Dec31 P&L (6500*10%) | 650 |
| 2010 | | 2010 | |
| Dec31 Bal.c/d | 2,220 | Jan1 Bal.b/d | 650 |
| | | Dec31 P&L (15700*10%) | 1,570 |
| | <u>2,220</u> | | <u>2,220</u> |
| | | 2011 | |
| | | Jan1 Bal.b/d | 2,220 |

(b)

Balance Sheet as at 31 December 2010

| | Cost | Aggregate Depreciation | Net Book Value |
|---------------------|---------------|-----------------------------------|---------------------------|
| Fixed Assets | £ | £ | £ |
| Vehicles | 40,500 | 12,420 | 28,080 |
| Equipment | 15,700 | 2,220 | 13,480 |
| | 56,200 | 14,640 | 41,560 |

Question 4

Alfred keeps his Petty Cash Book on the imprest system. The imprest, £200.00, is restored on the first day of each month. Alfred uses three analysis columns. "Travel Expenses", "Office Expenses", "Postage and Stationery". The following transactions took place in June 2011 and July 2011:

| | | Voucher | £ |
|-------------|------------------------|----------------|----------|
| June | 1 Balance brought down | | 55.48 |
| | Restored imprest | | |
| | 5 Petrol | 34 | 35.38 |
| | 6 Postage | 35 | 10.50 |
| | 8 Coffee | 36 | 3.49 |
| | 14 Postage | 37 | 12.60 |
| | Cash Sale | | 18.50 |
| | 19 Rail tickets | 38 | 55.00 |
| | 22 Postage | 39 | 9.60 |
| | 23 Tea | 40 | 3.50 |
| | 26 Petrol | 41 | 28.45 |
| | 28 Envelopes | 42 | 8.72 |
| July | 1 Restored imprest | | |
| | Postage | 43 | 5.56 |
| | 2 Coffee | 44 | 3.52 |
| | Rail ticket | 45 | 28.50 |
| | 8 Petrol | 46 | 28.89 |
| | Postage | 47 | 12.35 |
| | 11 Tea | 48 | 3.50 |
| | 15 Postage | 49 | 6.50 |
| | 29 Postage | 50 | 8.95 |

REQUIRED:

(a) Write up Alfred's Petty Cash Book for June and , carrying forward the balance at the end of each month. (21 marks)

(b) Prepare the following accounts for June and July :

(i) Travel Expenses (2 marks)

(ii) Postage and Stationery (2 marks)

Model answers to Question 4:

(a)

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Travel exp. | Office exp. | Postage & Stationery |
|----------|--------|--------------|-------------|----------|-------------|-------------|----------------------|
| £ | | | £ | £ | £ | £ | £ |
| 55.48 | Jun 1 | Bal.b/d | | | | | |
| 144.52 | 1 | Bank | | | | | |
| | 5 | Petrol | 34 | 35.38 | 35.38 | | |
| | 6 | Postage | 35 | 10.50 | | | 10.50 |
| | 8 | Coffee | 36 | 3.49 | | 3.49 | |
| | 14 | Postage | 37 | 12.60 | | | 12.60 |
| 18.50 | 14 | Cash sales | | | | | |
| | 19 | Rail tickets | 38 | 55.00 | 55.00 | | |
| | 22 | Postage | 39 | 9.60 | | | 9.60 |
| | 23 | Tea | 40 | 3.50 | | 3.50 | |
| | 26 | Petrol | 41 | 28.45 | 28.45 | | |
| | 28 | Envelopes | 42 | 8.72 | | | 8.72 |
| | | | | 167.24 | 118.83 | 6.99 | 41.42 |
| | 30 | Bal.c/d | | 51.26 | | | |
| 218.50 | | | | 218.50 | | | |
| 51.26 | July 1 | Bal.b/d | | | | | |
| 148.74 | 1 | Bank | | | | | |
| | 1 | Postage | 43 | 8.56 | | | 8.56 |
| | 2 | Coffee | 44 | 3.52 | | 3.52 | |
| | 2 | Rail tickets | 45 | 28.50 | 28.50 | | |
| | 8 | Petrol | 46 | 28.89 | 28.89 | | |
| | 8 | Postage | 47 | 12.35 | | | 12.35 |
| | 11 | Tea | 48 | 3.50 | | 3.50 | |
| | 15 | Postage | 49 | 6.50 | | | 6.50 |
| | 29 | Postage | 50 | 8.95 | | | 8.95 |
| | | | | 100.77 | 57.39 | 7.02 | 36.36 |
| | 31 | Bal.c/d | | 99.23 | | | |
| 200.00 | | | | 200.00 | | | |

(bi, ii)

Travel expenses

| 2011 | £ | £ |
|-----------------------|--------|---|
| Jun30 Petty cash book | 118.83 | |
| Jul31 Petty cash book | 57.39 | |

Postage and Stationery

| 2011 | £ | £ |
|-----------------------|-------|---|
| Jun30 Petty cash book | 41.42 | |
| Jul31 Petty cash book | 36.36 | |

2011 年 LCCI 初級考試試卷題目及答案

QUESTION 1

Gerald prepares his accounts to 30 June each year. The business purchased motor vehicles by cheque , as follows:

| | | | £ |
|------|-----------|----|--------|
| 2008 | January | 1 | 12,000 |
| | March | 31 | 9,000 |
| | July | 1 | 13,800 |
| 2009 | September | 30 | 15,000 |
| 2010 | February | 1 | 7,500 |

The business has the following depreciation policy:

- (1) A full year's depreciation will be charged in the year of purchases.
- (2) Depreciation is charged at 20% per annum , straight line method.

REQUIRED

Prepare , for the three years ended 30 June 2008 , 30 June 2009 and 30 June 2010 , the :

- (a) Motor Vehicles Account (8 marks)
- (b) Provision for Depreciation Account Motor Vehicles (9 marks)

Hal paid the following:

- (i) New Premises
- (ii) Fixtures for new premises
- (iii) Wages paid to employees to build the new premises
- (iv) Insurance of new premises
- (v) Bought second hand equipment
- (vi) Repairs to equipment
- (vii) Computer , for office use
- (viii) Computer , for stock

REQUIRED

- (c) State in the above items (i) to (viii) , indicating those which are **capital expenditure** and which are **revenue expenditure**.

Model answers to Question 1:

(a,b)

| Motor Vehicles | | | |
|----------------------------|---------------|----------------------|---------------|
| 2008 | £ | 2008 | £ |
| Jan1 Bank | 12,000 | Jun30 Bal.c/d | 21,000 |
| Mar31 Bank | 9,000 | | |
| | <u>21,000</u> | | <u>21,000</u> |
| 2008 | | 2009 | |
| Jul1 Bal.b/d | 21,000 | Jun30 Bal.c/d | 34,800 |
| 1 Bank | 13,800 | | |
| | <u>34,800</u> | | <u>34,800</u> |
| 2009 | | 2010 | |
| Jul1 Bal.b/d | 34,800 | Jun30 Bal.c/d | 57,300 |
| Sep30 Bank | 15,000 | | |
| 2010 | | | |
| Feb1 Bank | 7,500 | | |
| | <u>57,300</u> | | <u>57,300</u> |
| Jul1 Bal.b/d | 57,300 | | |
| Provision for depreciation | | | |
| 2008 | £ | 2008 | £ |
| Jun30 Bal.c/d | 4,200 | Jun30 P&L(21000X20%) | 4,200 |
| 2009 | | Jul1 Bal.b/d | 4,200 |
| Jun30 Bal.c/d | 11,160 | 2009 | |
| | <u>11,160</u> | Jun30 P&L(34800X20%) | 6,960 |
| | | | <u>11,160</u> |
| 2010 | | Jul1 Bal.b/d | 11,160 |
| Jun30 Bal.c/d | 22,620 | 2010 | |
| | <u>22,620</u> | Jun30 P&L(57300X20%) | 11,460 |
| | | | <u>22,620</u> |
| | | Jul1 Bal.b/d | 22,620 |

(c)

- (i) Capital Expenditure
- (ii) Capital Expenditure
- (iii) Capital Expenditure
- (iv) Revenue Expenditure
- (v) Capital Expenditure
- (vi) Revenue Expenditure
- (vii) Capital Expenditure
- (viii) Revenue Expenditure

Question 2

John keeps his Petty Cash Book on the imprest system. The imprest on 1 April 2011 was £250.00. The petty analysis columns used by John are:

- Travelling expenses
- General expenses
- Stationery and Postage expenses

The last voucher used in March was number 683.

The following transactions took place during May and June :

| 2011 | | £ | |
|--------------|------------|-----------------------------|---|
| April | 1 | Balance brought forward | 112.63 |
| | | Restored imprest to £250.00 | ? |
| | 6 | Petrol | 22.54 |
| | 8 | Tea | 5.48 |
| | 10 | Rail fares | 14.65 |
| | | Stationery | 18.24 |
| | 15 | Milk and coffee | 7.89 |
| | 27 | Petrol | 23.47 |
| | 30 | Postage | 20.00 |
| | May | 1 | Drew cash to permanently reduce the imprest to £200 |
| 4 | | Milk | 2.40 |
| 7 | | Coffee | 6.47 |
| 11 | | Stationery | 15.41 |
| 16 | | Petrol | 26.87 |
| 19 | | Rent received in cash | 30.00 |
| 24 | | Postage | 25.00 |
| 28 | | Rail fares | 37.95 |

REQUIRED :

(a) Write up and balance the Petty Cash Book for the months of April and May 2011.

(21 marks)

(b) Prepare for April and May 2011 the :

- (iii) Stationery and Postage Account (2 marks)
- (iv) Travelling Expenses Account (2 marks)

Model answers to Question 2:

(a)

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Travelling expenses | General expenses | Postage & Stationery |
|----------|-------|-----------------|-------------|----------|---------------------|------------------|----------------------|
| £ | 2011 | | £ | £ | £ | £ | £ |
| 112.63 | Apr 1 | Bal.b/d | | | | | |
| 137.37 | 1 | Bank | | | | | |
| | 6 | Petrol | 684 | 22.54 | 22.54 | | |
| | 8 | Tea | 685 | 5.48 | | 5.48 | |
| | 10 | Rail fare | 686 | 14.65 | 14.65 | | |
| | 10 | Stationery | 687 | 18.24 | | | 18.24 |
| | 15 | Milk and coffee | 688 | 7.89 | | 7.89 | |
| | 27 | Petrol | 689 | 23.47 | 23.47 | | |
| | 30 | Postage | 690 | 20.00 | | | 20.00 |
| | | | | 112.27 | 60.66 | 13.37 | 38.24 |
| | 30 | Bal.c/d | | 137.73 | | | |
| 250.00 | | | | 250.00 | | | |
| 137.73 | May 1 | Bal.b/d | | | | | |
| 62.27 | 1 | Bank | | | | | |
| | 4 | Milk | 691 | 2.40 | | 2.40 | |
| | 7 | Coffee | 692 | 6.47 | | 6.47 | |
| | 11 | Stationery | 693 | 15.41 | | | 15.41 |
| | 16 | Petrol | 694 | 26.87 | 26.87 | | |
| 30.00 | 19 | Rent received | | | | | |
| | 24 | Postage | 695 | 25.00 | | | 25.00 |
| | 28 | Rail fare | 696 | 37.95 | 37.95 | | |
| | | | | 114.10 | 64.82 | 8.87 | 40.41 |
| | 31 | Bal.c/d | | 115.90 | | | |
| 230.00 | | | | 230.00 | | | |
| 115.90 | Jun 1 | Bal.b/d | | | | | |

(b i, ii)

Stationery & Postage

| 2011 | | £ | 2011 | | £ |
|--------|-----------------|-------|------|--|---|
| Apr 30 | Petty Cash book | 38.24 | | | |
| May 31 | Petty Cash book | 40.41 | | | |

Travelling expenses

| 2011 | | £ | 2011 | | £ |
|--------|-----------------|-------|------|--|---|
| Apr 30 | Petty Cash book | 60.66 | | | |
| May 31 | Petty Cash book | 64.82 | | | |

Question 3

The following Trial Balance was extracted from Lucy's books at 28 February 2011:

| | Dr £ | Cr £ |
|------------------------------|---------|---------|
| Capital at 1 March 2010 | | 14,880 |
| Equipment | 9,000 | |
| Vehicles | 11,000 | |
| Stock at 1 March 2010 | 5,450 | |
| Provision for depreciation : | | |
| Equipment | | 4,200 |
| Vehicle | | 4,600 |
| Sales | | 94,827 |
| Purchases | 32,849 | |
| Returns | 217 | 628 |
| General expenses | 18,647 | |
| Vehicle expenses | 4,852 | |
| Wages | 26,214 | |
| Drawings | 3,600 | |
| Discounts | 746 | 233 |
| Bank | | 4,592 |
| Cash | 250 | |
| Debtors and Creditors | 16,782 | 5,647 |
| | 129,607 | 129,607 |

| Additional information at 28 February 2011: | £ |
|--|-------|
| (1) Stock | 5,780 |
| (2) Included in General expenses is the cost of Decorating Lucy's house | 650 |
| (3) Wages accrued | 520 |
| (4) Vehicle expenses prepaid | 175 |
| (5) Depreciation is calculated as follows : | |
| Equipment – 20% per annum on cost | |
| Vehicles – 20% per annum reducing balance | |
| (6) A bad debts of £286 to be written off | |

REQUIRED:

- (a) Trading and Profit & Loss Account for the year ended 28 February 2011
(12 marks)
- (b) Balance Sheet at 28 February 2011 (13 marks)

Model answers to Question 3:

(a)

Lucy

Trading and Profit & Loss account for the year ended 28 February 2011

| | £ | £ | £ |
|----------------------------------|--------|--------|--------|
| Sales | | | 94,827 |
| Less : Sales returns | | | 217 |
| | | | 94,610 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 5,450 | |
| Add : Purchases | 32,849 | | |
| Less : Purchases returns | 628 | 32,221 | |
| Less : Closing stock | | 5,780 | 31,891 |
| Gross Profit | | | 62,719 |
| Discount received | | | 233 |
| | | | 62,952 |
| Less : <u>Expenses</u> | | | |
| General expenses (18647-650) | | 17,997 | |
| Vehicle expenses (4852-175) | | 4,677 | |
| Wages (26214+250) | | 26,734 | |
| Bad Debts | | 746 | |
| Discount allowed | | 286 | |
| Provision for depreciation : | | | |
| - Equipment (9000*20%) | | 1,800 | |
| - Vehicle (6400*20%) | | 1,280 | 53,520 |
| Net Profit | | | 9,432 |

(b)

Lucy

Balance Sheet as at 28 February 2011

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Equipment | 9,000 | 6,000 | 3,000 |
| Vehicles | 11,000 | 5,880 | 5,120 |
| | 20,000 | 11,880 | 8,120 |
| <u>Current Assets</u> | | | |
| Stock | | 5,780 | |
| Debtors | | 16,496 | |
| Prepayment | | 175 | |
| Cash | | 250 | |
| | | 22,701 | |
| Less : <u>Current liabilities</u> | | | |
| Creditors | 5,647 | | |
| Bank overdraft | 4,592 | | |
| Accrual | 520 | 10,759 | 11,942 |
| | | | 20,062 |
| <u>Financed by :</u> | | | |
| Capital | | | 14,880 |
| Add : Net Profit | | | 9,432 |
| | | | 24,312 |
| Less : Drawings (3600+650) | | | 4,250 |
| | | | 20,062 |

Question 4

At 31 January 2011 Ann's books had the following balances:

| | £ |
|-------------------|-----|
| Capital | 682 |
| Cash | 500 |
| John (a supplier) | 417 |
| Jean (a customer) | 599 |

During February 2011, the following transactions took place:

| | | £ | |
|----------|----|-------------------------------------|-----|
| February | 2 | Paid John in cash | 120 |
| | 12 | Received from Jean in cash | 241 |
| | 18 | Purchased goods on credit from John | 121 |
| | | Sold goods on credit to Jean | 288 |
| | 27 | Cash sale | 50 |

REQUIRED

Prepare the :

- Ledger accounts in the books of Ann for the month of February 2011.
(19 marks) Balance the accounts and carry down the balances (Day books are not required)
- Trial Balance at 28 February 2011 (6 marks)

Model answers to Question 4:

(a)

| Ledger of: Am Capital | |
|-----------------------|-----|
| 682 | 682 |
| | 682 |
| Cash | |
| 700 | 120 |
| 241 | 671 |
| 791 | 791 |
| 671 | |
| John (Creditor) | |
| 120 | 418 |
| 418 | 120 |
| 538 | 538 |
| | 418 |
| Jean (Debtor) | |
| 700 | 241 |
| 241 | 671 |
| 671 | 671 |
| | 241 |
| Purchases | |
| 121 | 121 |
| 121 | |
| Sales | |
| 338 | 338 |
| 338 | |
| | 338 |

(b)

Trial balance as at 28 Feb 2011

| | Dr | Cr |
|-----------|-------------|-------------|
| | £ | £ |
| Capital | | 682 |
| John | | 418 |
| Jean | 646 | |
| Cash | 671 | |
| Purchases | 121 | |
| Sales | | 338 |
| | <u>1438</u> | <u>1438</u> |

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Question 1

At 30 September 2009 Jane's Sales Ledger showed the following balances:

| | Dr | Cr |
|-------|-----------|-----------|
| | £ | £ |
| Ann | 246 | |
| Helen | 635 | |
| Mary | | 25 |
| Zeta | 2,589 | |

The Cash Book summary (debit side) for October 2009 shows:

| | Discount | Bank |
|-------|-----------------|-------------|
| | £ | £ |
| Ann | 6 | 240 |
| Helen | | 335 |
| Mary | | 48 |
| Zeta | 56 | 2,247 |

Sales invoices issued during October 2009 were:

| | £ |
|-------|----------|
| Ann | 345 |
| Mary | 73 |
| Helen | 145 |
| Mary | 168 |
| Zeta | 2,347 |

Credit notes issued during October 2009 were:

| | £ |
|-------|----------|
| Ann | 23 |
| Helen | 16 |
| Zeta | 118 |

REQUIRED:

Prepare for the month of October 2009 the: (15 marks)

(a) Sales Ledger accounts of :

Ann
Helen
Mary
Zeta

(b) List and total the Sales Ledger balances. (2 marks)

- (c) Sales Ledger Control Account. (6 marks)
(d) Relevant Discount Account for October (2 marks)

Model answers to Question 1:

(a)

| Ann | | | |
|--------------|--------------|------------------|--------------|
| 2009 | £ | 2009 | £ |
| Oct1 Bal.b/d | 246 | Oct Bank | 240 |
| Sales | 345 | Discount allowed | 6 |
| | | Returns inwards | 23 |
| | | Oct31 Bal.c/d | 322 |
| | <u>591</u> | | <u>591</u> |
| | | | |
| Helen | | | |
| 2009 | £ | 2009 | £ |
| Oct1 Bal.b/d | 635 | Oct Bank | 335 |
| Sales | 145 | Returns inwards | 16 |
| | | Oct31 Bal.c/d | 429 |
| | <u>780</u> | | <u>780</u> |
| | | | |
| Mary | | | |
| 2009 | £ | 2009 | £ |
| Oct1 Sales | 73 | Oct Bal.b/d | 25 |
| Sales | 168 | Bank | 48 |
| | | Oct31 Bal.c/d | 168 |
| | <u>241</u> | | <u>241</u> |
| | | | |
| Zeta | | | |
| 2009 | £ | 2009 | £ |
| Oct1 Bal.b/d | 2,589 | Oct Bank | 2,247 |
| Sales | 2,347 | Discount allowed | 56 |
| | | Returns inwards | 118 |
| | | Oct31 Bal.c/d | 2,515 |
| | <u>4,936</u> | | <u>4,936</u> |
| | | | |

(b)

Sales ledger balance

| | |
|-------|--------------|
| | £ |
| Ann | 322 |
| Helen | 429 |
| Mary | 168 |
| Zeta | 2,515 |
| | <u>3,434</u> |
| | |

| (c) Sales ledger control A/C | | | |
|-------------------------------------|-------|---------------------|-------|
| | £ | | £ |
| 2009 | | 2009 | |
| Oct1 Bal.b/d | 3,445 | Oct31 Bank | 2,870 |
| 31 Sales | 3,078 | 31 Discount allowed | 62 |
| | | 31 Return inwards | 157 |
| | | 31 Bal.c/d | 3,434 |
| | 6,523 | | 6,523 |

| (d) Discount Allowed | | | |
|-----------------------------|----|------|---|
| | £ | | £ |
| 2009 | | 2009 | |
| Oct Total / Sundries | 62 | | |

Question 2

An inexperienced accounts clerk has produced the following Trial Balance from Edith's books at 30 September 2009:

| | £ | £ |
|--|---------|---------|
| Capital | | 46,731 |
| Premises | 40,000 | |
| Vehicles | | 25,000 |
| Provisions for depreciation at 1 October 2008: | | |
| Premises | | 12,000 |
| Vehicles | 12,000 | |
| Bank overdraft | 1,875 | |
| Cash | 250 | |
| Debtors | | 25,640 |
| Creditors | 15,247 | |
| 10% Loan (repayable 30 September 2019) | | 20,000 |
| Sales | | 148,200 |
| Purchases | 56,301 | |
| Wages | 58,469 | |
| Electricity | | 15,014 |
| Motor expenses | | 6,574 |
| Discount received | 1,125 | |
| Discount allowed | 540 | |
| Bad debts | | 340 |
| Office expenses | 8,950 | |
| Stock at 1 October 2008 | | 14,500 |
| Stock at 30 September 2009 | 14,750 | |
| Drawings | 3,600 | |
| Loan interest | 2,000 | |
| | 215,107 | 313,999 |

REQUIRED

Redraft the Trial Balance at 30 September 2009. (25 marks)

Model answers to Question 2:

Edith

Trial Balance as at 30 September 2009

| | Dr | Cr |
|--|---------|---------|
| | £ | £ |
| Capital | | 46,731 |
| Premises | 40,000 | |
| Vehicles | 25,000 | |
| Provisions for depreciation at 1 October 2008: | | |
| Premises | | 12,000 |
| Vehicles | | 12,000 |
| Bank overdraft | | 1,875 |
| Cash | 250 | |
| Debtors | 25,640 | |
| Creditors | | 15,247 |
| 10% Loan (repayable 30 September 2019) | | 20,000 |
| Sales | | 148,200 |
| Purchases | 56,301 | |
| Wages | 58,469 | |
| Electricity | 15,014 | |
| Motor expenses | 6,574 | |
| Discount received | | 1,125 |
| Discount allowed | 540 | |
| Bad debts | 340 | |
| Office expenses | 8,950 | |
| Stock at 1 October 2008 | 14,500 | |
| Drawings | 3,600 | |
| Loan interest | 2,000 | |
| | 257,178 | 257,178 |

Question 3

On 1 April 2009 Joan had a cash balance of £200 and a bank balance of £1,340 Dr.

Joan recorded the following receipts and payments during April 2009:

- April**
- 3 Cash sales , £545
 - 6 Banked a cheque from Ann who paid her balance due of £250 , less 2% discount
 - 7 Paid Eric , by cheque No 127 , £638
 - 10 Paid Ken's account of £230 , by cheque No 128 , claiming £3 discount
 - 14 Paid wages in cash , £372
 - 16 Banked £270 cash
 - 20 Cash sales , £138
 - 21 Banked a cheque from Wendy , £437
 - 22 Paid Harry's account of £400 , by cheque No 129 , claiming 2½ discount
 - 27 Cash withdrawn from the bank , £200 , for business use by cheque No 130
 - 30 Paid wages by cash , £368

Joan has received the following bank statement:

| | DR | CR | Balance | |
|--------------|--------------------|-----------|----------------|----|
| | £ | £ | £ | |
| Apr 1 | Balance | | 1,340 | Cr |
| 6 | Ann | 245 | 1,585 | Cr |
| 6 | D.D. - Electricity | 120 | 1,465 | Cr |
| 9 | Ken | 270 | 1,735 | Cr |
| 12 | Cheque N°127 | 638 | 1,097 | Cr |
| 21 | Wendy | 437 | 1,534 | Cr |
| 24 | Cheque N°128 | 227 | 1,307 | Cr |
| 27 | Charges | 45 | 1,262 | Cr |
| 27 | Cheque N°130 | 200 | 1,062 | Cr |

REQUIRED :

- (a) Prepare Joan's Three-column Cash Book for April 2009. (15 marks)
- (b) Starting with the bank balance in the three column Cash Book on 30 April 2009 , bring the bank columns up to date and carry down the revised balance. (4 marks)
- (c) Prepare a Bank Reconciliation Statement at 30 April 2009 , commencing with the bank statement balance of £1,062. (4 marks)
- (d) Explain the term "D.D" appearing in the bank statement. (2 marks)

Model answers to Question 3:

(a)

Cash book

| Date | Receipts | Discount allowed | Cash | Bank | Date | Payments | Discount Received | Cash | Bank |
|------|----------|------------------|-------|-------|------|----------|-------------------|-------|-------|
| 2009 | | £ | £ | £ | 2009 | | £ | £ | £ |
| Apr1 | Bal.b/d | | 200 | 1,340 | Apr7 | Eric | | | 638 |
| 3 | Sales | | 545 | | 10 | Ken | 3 | | 227 |
| 6 | Ann | 5 | | 245 | 14 | Wages | | 372 | |
| 16 | Cash | | | 270 | 16 | Bank | | 270 | |
| 20 | Sales | | 138 | | 22 | Harry | 10 | | 390 |
| 21 | Wendy | | | 437 | 27 | Cash | | | 200 |
| 27 | Bank | | 200 | | 30 | Wages | | 368 | |
| | | | | | 30 | Bal.c/d | | 73 | 837 |
| | | 5 | 1,083 | 2,292 | | | 13 | 1,083 | 2,292 |

(b)

Cash book (bank columns only)

| 2011 | £ | 2011 | £ |
|---------------|---------------|-----------------------|---------------|
| May31 Bal.b/d | 837.00 | May31 D.D Electricity | 120.00 |
| | | 31 Bank Charges | 45.00 |
| | | 31 Balance.c/d | 672.00 |
| | <u>837.00</u> | | <u>837.00</u> |

(c)

Joan

Bank reconciliation as at 31 Apr 2009

| | |
|--|------------|
| Balance as Bank Statement | £ 1,062 |
| Less : Unpresented cheque Harry - 129 | 390 |
| Balance as Per cash book | <u>672</u> |

(d)

D.D. means “direct debit”. This is a permission given , by a bank customer , to their bank to allow suppliers to charge amounts to charge amounts to that customer’s bank account.

Question 4

Sam keeps his Petty Cash Book on the imprest system , the imprest amount is £100.00. On 31 October 2009 the balance carried down was £83.56. The following transactions took place during November and December 2009 :

| November | | £ |
|-----------------|--------------------------------|----------|
| 1 | Imprest restored from the bank | |
| | Postage | 6.48 |
| | Petrol | 25.40 |
| 8 | Envelopes | 6.50 |
| | Cash sale | 20.00 |
| | Wages | 40.00 |
| 22 | Coffee | 5.94 |
| | Milk | 1.27 |
| December | | |
| 1 | Imprest restored from the bank | |
| | Postage | 12.50 |
| | Petrol | 34.80 |
| 14 | Wages | 48.55 |
| 20 | Cash sales | 60.00 |
| 21 | Refreshments | 45.00 |
| | Postage | 12.00 |
| January | | |
| 1 | Imprest restored from the bank | |

The expenses analysis columns used by Sam are:

- Postage & stationery
- Travelling expenses
- Office expenses
- Wages

The last petty cash voucher to be used in October 2009 was number 257.

REQUIRED:

- (a) Write up the Petty Cash Book for the months of November and December 2009 , balancing it and bringing down the balance at the end of each month. Show the restoration of the imprest at the start of each month. (21 marks)
- (b) Post the appropriate entries to the : (4 marks)
- (i) Postage & Stationery Account
 - (ii) Sale Account

Model answers to Question 4:

(a)

Petty Cash Book

| Receipts | Date | Details | Voucher No. | Payments | Postage & Stationery | Travelling expenses | Office expenses | Wages |
|----------|------|--------------|-------------|----------|----------------------|---------------------|-----------------|-------|
| £ | | | £ | £ | £ | | £ | £ |
| 83.56 | 2009 | Bal.b/d | | | | | | |
| 16.44 | Nov1 | 1 Bank | | | | | | |
| | | 1 Postage | 258 | 6.48 | 6.48 | | | |
| | | 1 Petrol | 259 | 25.40 | | 25.40 | | |
| | | 8 Envelopes | 260 | 6.50 | 6.50 | | | |
| 20.00 | | 8 Cash sales | | - | | | | |
| | | 8 Wages | 261 | 40.00 | | | | 40.00 |
| | 22 | Coffee | 262 | 5.94 | | | 5.94 | |
| | 22 | Mike | 263 | 1.27 | | | 1.27 | |
| | | | | 85.59 | 12.98 | 25.40 | 7.21 | 40.00 |
| | 31 | Bal.c/d | | 34.41 | | | | |
| 120.00 | | | | 120.00 | | | | |
| 34.41 | Dec1 | Bal.b/d | | | | | | |
| 65.59 | | 1 Bank | | | | | | |
| | | 1 Postage | 264 | 12.50 | 12.50 | | | |
| | | 1 Petrol | 265 | 34.80 | | 34.80 | | |
| | 14 | Wages | 266 | 48.55 | | | | 48.55 |
| 60.00 | 20 | Cash sales | | 0.00 | | | | |
| | 21 | Refreshments | 267 | 45.00 | | | 45.00 | |
| | 21 | Postage | 268 | 12.00 | 12.00 | | | |
| | | | | 152.85 | 24.50 | 34.80 | 45.00 | 48.55 |
| | 31 | Bal.c/d | | 7.15 | | | | |
| 160.00 | | | | 160.00 | | | | |
| 7.15 | 2010 | Jan1 Bal.b/d | | | | | | |

(bi, ii)

Postage and Stationery

| 2009 | £ | 2009 | £ |
|-------|-----------------|-------|---|
| Nov30 | Petty cash book | 12.98 | |
| Dec31 | Petty cash book | 24.50 | |

Sales

| 2009 | £ | 2009 | £ |
|-------|-----------------|-------|---|
| Nov30 | Petty cash book | 20.00 | |
| Dec31 | Petty cash book | 60 | |

2009 年 LCCI 初級考試試卷題目及答案

Question 1

Linda Tang extracted a Trial Balance on 31 January 2009:

| | Dr | Cr |
|-----------------------|-----------|-----------|
| | £ | £ |
| Capital | | 71,055 |
| Commission received | | 1,170 |
| Drawings | 1,800 | |
| Purchases | 11,880 | |
| Sales | | 42,525 |
| Cash | 135 | |
| Bank | | 6,030 |
| Creditors | | 9,450 |
| Rent | 450 | |
| Wages | 1,440 | |
| Debtors | 6,120 | |
| Fixtures and fittings | 13,500 | |
| Machinery | 90,000 | |
| Salaries | 2,070 | |
| Carriage outwards | 1,260 | |
| Carriage inwards | 900 | |
| General expenses | 675 | |
| | 130,230 | 130,230 |

The following errors were discovered:

- (1) Wages of £420 had been incorrectly debited to the Salaries Account.
- (2) Carriage inwards of £270 had been debited to the Carriage Outwards Account.
- (3) General expenses included a payment of £90 , which should have been entered in an Insurance Account. The entry in the Cash Book was correct.
- (4) A cheque for £60 from J.Lee , a debtor , had been correctly entered in the Cash Book , but had been credited to the J.Deer and Sons account.
- (5) No entry had been made to record a cheque for £72 paid to D.Kung , a creditor.
- (6) Cash sales of £360 had been incorrectly debited in the bank column of the Cash Book instead of the cash column of the Cash Book.

REQUIRED

- (a) Prepare journal entries to correct the errors. (Narratives are not required).
(12 marks)
- (b) Prepare a corrected Trial Balance at 31 January 2009. (13 marks)

Model answers to Question 1:

(a)

| Item | Journal | Dr | Cr |
|------|-------------------|-----|-----|
| | | £ | £ |
| 1 | Wages | 420 | |
| | Salaries | | 420 |
| 2 | Carriage inwards | 270 | |
| | Carriage outwards | | 270 |
| 3 | Insurance | 90 | |
| | General expenses | | 90 |
| 4 | J Dee and Sons | 60 | |
| | J Lee | | 60 |
| 5 | D Kung | 72 | |
| | Bank | | 72 |
| 6 | Cash | 360 | |
| | Bank | | 360 |

(b)

Linda Tang
Trial balance as at 31 Jan 2009

| | Dr | Cr |
|-----------------------|---------|---------|
| | £ | £ |
| Capital | | 71,055 |
| Commission received | | 1,170 |
| Drawings | 1,800 | |
| Purchases | 11,880 | |
| Sales | | 42,525 |
| Cash | 495 | |
| Bank | | 6,462 |
| Creditors | | 9,378 |
| Rent | 450 | |
| Wages | 1,860 | |
| Debtors | 6,120 | |
| Fixtures and fittings | 13,500 | |
| Machinery | 90,000 | |
| Salaries | 1,650 | |
| Carriage outwards | 990 | |
| Carriage inwards | 1,170 | |
| General expenses | 585 | |
| Insurance | 90 | |
| | 130,590 | 130,590 |

Question 2

On 31 March 2008 Emily Ho's Cash Book showed a balance at the bank of £6,840 (Dr). Her records revealed the following:

- (1) A Cheque for £1,125 paid to R.Lai , a creditor , had been entered in the Cash Book as £1,215.
- (2) Bank charges , £73 , had not been recorded in the Cash Book.
- (3) A standing order to pay a subscription , £30 , had not been entered in the Cash Book.
- (4) The following cheques drawn by Emily Ho had not been presented to the bank:

| Cheque Number | Amount £ |
|---------------|-------------|
| 4216 | 650 |
| 4217 | 186 |
| 4219 | 395 |
| 4222 | 241 |

- (5) On 2 March 2008 a cheque for £428 had been received from L.Chan , a debtor and this was

debited in the Cash Book and presented to the bank on that date. The cheque was dishonoured on

5 March 2008. No entry had been made in the Cash Book for the dishonor of the cheque.

- (6) On 29 March 2008 a cheque for rent receivable , £635 , was banked. The bank did not credit this

amount until 1 April 2008.

- (7) On 20 March 2008 , Emily Ho paid an insurance premium £2,400 from the business bank account. Of this 25% related to her private residence. This payment had not been recorded in the Cash Book.

REQUIRED

- (a) Make the necessary entries in the Cash Book to show a revised balance at 31 March 2008. (9 marks)
- (b) Prepare a Bank Reconciliation Statement at 31 March 2008 , commencing with your revised balance as Cash Book. (13 marks)
- (c) State three possible reasons why the cheque from L.Chan was dishonoured on 5 March 2008. (3 marks)

Emily Ho

Bank Reconciliation statement as at 31 March 2008

| | £ | £ |
|------------------------------|-----|-------|
| Balance as per cash book | | 3,999 |
| Less : Uncredited cheque | | |
| Rent receivable | | 635 |
| | | 3,364 |
| Add : Unpresented cheque | | |
| 4216 | 650 | |
| 4217 | 186 | |
| 4219 | 395 | |
| 4222 | 241 | 1,472 |
| Balance as Bank statement | | 4,836 |

Model answers to Question 2:

(a)

Cash Book (Bank columns only)

| 2008 | | £ | 2008 | | £ |
|-------|---------|-------|-------|--------------|-------|
| Mar31 | Bal.b/d | 6,840 | Mar31 | Subscription | 30 |
| | R.Lai | 90 | | Bank charges | 73 |
| | | | | L. Chan | 428 |
| | | | | Insurance | 1,800 |
| | | | | Drawings | 600 |
| | | | | Bal.c/d | 3,999 |
| | | 6,930 | | | 6,930 |

Question 3

Ashok Patel maintains a Petty Cash Book on the imprest system, the imprest being £100.00. The Petty Cash Book is balanced on the Friday of each week and the imprest is restored on the Monday of the following week. On Monday 8 December 2008 the balance of petty cash in hand was £40.47

The following payments were made:

| 2008 | Voucher Number | Details | £ |
|--------|-------------------|-----------------|-------|
| Dec 8 | 47 | Stationery | 10.50 |
| Dec 9 | 48 | Postage | 7.30 |
| Dec 10 | 49 | Rail fares | 17.40 |
| Dec 10 | 50 | Stationery | 8.47 |
| Dec 11 | 51 | Window cleaning | 12.50 |
| Dec 11 | 52 | Postage | 8.43 |
| Dec 12 | 53 | Taxi fare | 11.40 |

Ashok maintains **four** expenditure analysis columns:

- Stationery
- Postage
- Travel
- Sundries

REQUIRED

- (a) Prepare the Petty Cash Book for the week ended 12 December 2008 and restore the imprest on Monday 15 December 2008.
(14 marks)

Tim Ho bought a packing machine costing £36,000 on 1 July 2006.

The depreciation policy is based on **months** of ownership and applies the reducing balance method at a rate of 20% per annum.

REQUIRED

- (b) Prepare the Provision for Depreciation – Packing Machine Account for each of the financial years ended 31 December 2006, 2007 and 2008.

A friend has informed Tim-Ho that a provision for depreciation is in effect putting cash by to pay for a replacement packing machine in the future.

REQUIRED

(c) State whether you agree or disagree with Tim Ho's friend, giving reasons for your answer.

Model answers to Question 3:

Ashok Patel
Petty Cash Book

a)

| Receipts | Date | Details | Vr. No. | Payments | Travel | Cleaning | Postage and Stationery | Ledger | Ledger |
|----------|-------|-----------------|---------|----------|--------|----------|------------------------|--------|--------|
| £ | 2008 | | | £ | £ | £ | £ | £ | £ |
| 40.47 | Dec 1 | Bal b/d | | | | | | | |
| 59.53 | | Bank | | | | | | | |
| | | Stationery | 47 | 10.50 | 10.50 | | | | |
| | 9 | Postage | 48 | 7.30 | | 7.30 | | | |
| | 10 | Rail Fares | 49 | 17.40 | | | 17.40 | | |
| | | Stationery | 50 | 8.47 | 8.48 | | | | |
| | 11 | Window Cleaning | 51 | 12.50 | | | | 12.50 | |
| | | Postage | 52 | 8.43 | | 8.43 | | | |
| | 12 | Taxi fares | 53 | 11.40 | | | | | |
| | | | | 76.00 | 18.98 | 15.73 | 28.80 | 12.50 | 0.00 |
| | | Bal c/d | | 24.00 | G.L. | G.L. | G.L. | G.L. | G.L. |
| 100.00 | | | | 100.00 | | | | | |
| 24.00 | May 1 | Bal b/d | | | | | | | |
| 76.00 | | Bank | | | | | | | |

(b)

Provision for Depreciation on Packing Machine

| 2006 | £ | 2006 | £ | |
|-------|---------|-------|-----------------------------|-------|
| Dec31 | Bal.c/d | 3600 | Dec31 P&L (36000*20%)*1/2 | 3600 |
| 2007 | | | 2007 | |
| Dec31 | Bal.c/d | 10080 | Jan1 Bal.b/d | 3600 |
| | | | Dec31 P&L (36000-3600)*20% | 6480 |
| | | 10080 | | 10080 |
| 2008 | | | 2008 | |
| Dec31 | Bal.c/d | 15264 | Jan1 Bal.b/d | 10080 |
| | | | Dec31 P&L (36000-10080)*20% | 5184 |
| | | 15264 | | 15264 |
| | | | 2009 | |
| | | | Jan1 Bal.b/d | 15264 |

(c)

No. it is not correct to say that a Provision for depreciation is in effect putting cash by to pay for a replacement packing machine in the future . reasons :

(i) No cash is involved

(ii) It is to reflect the decrease in the book value of fixed assets

Question 4

On 1 October 2009 Benny Xu had the following Purchases Ledger Account balances:

| | £ |
|--------|--------|
| P Wang | 6,120 |
| M Gao | 12,400 |
| T Hong | 5,200 |

Credit purchases during October 2009:

| Date | Supplier | List Price | Trade Discount |
|--------|----------|------------|----------------|
| | | £ | |
| Oct 1 | C Nassif | 7,400 | 15% |
| Oct 8 | P Wang | 5,340 | 10% |
| Oct 15 | M Gao | 12,600 | 20% |
| Oct 22 | T Hong | 22,940 | 25% |

Returns outwards during October 2009:

| Date | Supplier | List Price |
|--------|----------|------------|
| | | £ |
| Oct 14 | P Wang | 660 |
| Oct 28 | T Hong | 2,200 |

REQUIRED

Prepare for October 2009 the : (8 marks)

(a) (i) Purchases Day Book

(ii) Returns Outwards Day Book.

On 29 October Benny Xu paid cheques to his creditors in full settlement of the amounts owing on 1 October 2009. M Gao allowed a discount of 2½% and T Hong allowed a discount of 1½%. P Wang allowed no discount on his balance.

REQUIRED (17 marks)

(b) Prepare the ledger accounts of P Wang , M Gao and T Hong for October 2009.

(c) Balance the ledger accounts in (b) above and bring the balances down to 1 November 2009.

Model answers to Question 4:

(A i, ii)

Purchases Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|------|-------------|----------------------------------|------------|----------------|--------|
| 2009 | | | £ | £ | £ |
| Oct1 | | C Nassif | 7,400 | 1,110 | 6,290 |
| 8 | | P Wang | 5,340 | 534 | 4,806 |
| 15 | | M Gao | 12,600 | 2,520 | 10,080 |
| 22 | | T Hong | 22,940 | 5,735 | 17,205 |
| 31 | | Transferred to Purchases Account | 48,280 | 9,899 | 38,381 |

Returns Outwards Day Book

| Date | Invoice No. | Details | List Price | Trade Discount | Net |
|-------|-------------|---|------------|----------------|-------|
| 2009 | | | £ | £ | £ |
| Oct14 | | P Wang | 660 | 66 | 594 |
| 28 | | T Hong | 2,200 | 550 | 1,650 |
| 31 | | Transferred to Returns Outwards Account | 2,860 | 616 | 2,244 |

(b)&(c)

P Wang

| | | | |
|------------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct14 Returns outwards | 594 | Oct1 Balance b/d | 6,120 |
| 29 Bank | 6,120 | 8 Purchases | 4,806 |
| 29 Balance c/d | 4,212 | | |
| | <u>10,926</u> | | <u>10,926</u> |
| | | Nov1 Balance b/d | 4,212 |

M Gao

| | | | |
|----------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct29 Bank | 12,090 | Oct1 Balance b/d | 12,400 |
| 29 Discount Received | 310 | 15 Purchases | 10,080 |
| 29 Balance c/d | 10,080 | | |
| | <u>22,480</u> | | <u>22,480</u> |
| | | Nov1 Balance b/d | 10,080 |

T Hong

| | | | |
|------------------------|---------------|------------------|---------------|
| 2009 | £ | 2009 | £ |
| Oct28 Returns outwards | 1,650 | Oct1 Balance b/d | 5,200 |
| 29 Bank | 5,122 | 22 Purchases | 17,205 |
| 29 Discount received | 78 | | |
| 29 Balance c/d | 15,555 | | |
| | <u>22,405</u> | | <u>22,405</u> |
| | | Nov1 Balance b/d | 15,555 |

2008 年 LCCI 初級考試試卷題目及答案

Question 1

At the beginning of March 2008 there was a balance of £29.46 in Ben Patel's petty cash. During March 2008 the following expenses were incurred:

| Date | Details | Voucher Number | Amount £ |
|-------------|---------------------------|---------------------------|---------------------|
| 05 Mar | Stationery | 375 | 26.41 |
| 06 Mar | Window cleaning | 376 | 15.50 |
| 07 Mar | Postage | 377 | 5.35 |
| 09 Mar | Newspaper | 378 | 18.40 |
| 11 Mar | Travel expenses | 379 | 25.60 |
| 15 Mar | Stationery | 380 | 11.65 |
| 17 Mar | Travel expenses | 381 | 31.75 |
| 18 Mar | Postage | 382 | 2.70 |
| 21 Mar | Tea , coffee and biscuits | 383 | 4.29 |
| 27 Mar | Postage | 384 | 25.30 |
| 29 Mar | Travel expenses | 385 | 18.61 |
| 30 Mar | Cleaning materials | 386 | 14.22 |

Ben uses the following 4 analysis columns of Stationery , Postage , Travel , Sundries.

REQUIRED

(a) Prepare Ben's Petty Cash Book for the month of March 2008. The imprest was restored to £250.00 on 1 March and 1 April 2008.

(17 marks)

(b) Post from the Petty Cash Book to the General Ledger expenses accounts.

(8 marks)

Model answers to Question 1:

Bijin Patel
Petty Cash Book

| Receipts £ | Date | Details | Vr. No. | Payments £ | Stationery £ | Postage £ | Travel £ | Sundries £ |
|---------------|-------|--------------------------|------------|---------------|-----------------|--------------|-------------|---------------|
| 29.46 | 2008 | Bal b/d | | | | | | |
| 220.54 | Mar 1 | Bank | | | | | | |
| | 5 | Stationery | 375 | 26.41 | 26.41 | | | |
| | 6 | Window cleaning | 376 | 15.50 | | | | 15.50 |
| | 7 | Postage | 377 | 5.35 | | 5.35 | | |
| | 9 | Newspapers | 378 | 18.40 | | | | 18.40 |
| | 11 | Travel expenses | 379 | 25.60 | | | 25.60 | |
| | 15 | Stationery | 380 | 11.65 | 11.65 | | | |
| | 17 | Travel expenses | 381 | 31.75 | | | 31.75 | |
| | 18 | Postage | 382 | 2.70 | | 2.70 | | |
| | 21 | Tea, coffee and biscuits | 383 | 4.29 | | | | 4.29 |
| | 27 | Postage | 384 | 25.30 | | 25.30 | | |
| | 29 | Travel expenses | 385 | 18.61 | | | 18.61 | |
| | 30 | Cleaning materials | 386 | 14.22 | | | | 14.22 |
| | | | | 199.78 | 38.06 | 33.35 | 75.96 | 52.41 |
| | | | | | £ | £ | £ | £ |
| | 31 | Bal c/d | | 50.22 | | | | |
| 250.00 | | | | 250.00 | | | | |
| 50.22 | Apr 1 | Bal b/d | | | | | | |
| 199.78 | | Bank | | | | | | |

(b)

| Stationery | |
|-------------------|-------|
| 2008 | £ |
| Mar 31 Petty cash | 38.06 |
| Postage | |
| 2008 | £ |
| Mar 31 Petty cash | 33.35 |
| Travel | |
| 2008 | £ |
| Mar 31 Petty cash | 75.96 |
| Sundries | |
| 2008 | £ |
| Mar 31 Petty cash | 52.41 |

Question 2

Sue Loar extracted the following Trial Balance from her books on 31 August 2008:

| | Dr | Cr |
|-------------------------------|-----------|-----------|
| | £ | £ |
| Wages and salaries | 59,568 | |
| Discount | 1,776 | 624 |
| Rent payable | 10,224 | |
| Light and heat | 15,696 | |
| Bank | 49,680 | |
| Drawings | 37,536 | |
| Capital | | 161,520 |
| Motor expenses | 7,872 | |
| Debtors | 105,600 | |
| Creditors | | 59,088 |
| Purchases | 143,952 | |
| Sales | | 335,712 |
| Returns inwards | 2,544 | |
| Returns outwards | | 3,744 |
| Vehicles at cost | 48,000 | |
| Fixtures and fittings at cost | 28,800 | |
| Provision for depreciation: | | |
| Vehicles | | 19,200 |
| Fixtures and fittings | | 5,760 |
| Stock at 1 September 2007 | 74,400 | |
| | 585,648 | 585,648 |

Additional information at 31 August 2008:

- (i) Stock at cost £68,160
- (ii) Rent prepaid £864
- (iii) Light and heat owing £1,920
- (iv) Depreciation is provided as follows:
 - Vehicle at 25% using the reducing balance method
 - Fixtures and fittings at 20% on cost

REQUIRED:

Prepare a :

- (a) Trading and Profit & Loss Account for the year ended 31 August 2008 (15 marks)
- (b) Balance Sheet at 31 August 2008 (10 marks)

Model answers to Question 2:

(a)

Sue Loar

Trading and Profit & Loss account for the year ended 31 Aug 2008

| | £ | £ | £ |
|------------------------------------|---------|---------|---------|
| Sales | | | 335,712 |
| Less : Returns inwards | | | 2,544 |
| | | | 333,168 |
| Less : <u>Cost of goods sold</u> | | | |
| Opening stock | | 74,400 | |
| Add : Purchases | 143,952 | | |
| Less : Returns outwards | 3,744 | 140,208 | |
| Less : Closing stock | | 68,160 | 146,448 |
| Gross Profit | | | 186,720 |
| Discount received | | | 624 |
| | | | 187,344 |
| Less : <u>Expenses</u> | | | |
| Wages and salaries | | 59,568 | |
| Discount allowed | | 1,776 | |
| Rent (10224-864) | | 9,360 | |
| Light and heat (15696+1920) | | 17,616 | |
| Motor expenses | | 7,872 | |
| Provision for depreciation : | | | |
| - Vehicle (48000-19200)*25% | | 7,200 | |
| - Fixtures and fitting (28800*20%) | | 5,760 | 109,152 |
| Net Profit | | | 78,192 |

(b)

Sue Loar

Balance Sheet as at 31 Aug 2008

| | Cost £ | Accu. Depreciation £ | NBV £ |
|-----------------------------------|-----------|----------------------------|----------|
| <u>Fixed Assets</u> | | | |
| Vehicles | 48,000 | 26,400 | 21,600 |
| Fixtures and fittings | 28,800 | 11,520 | 17,280 |
| | 76,800 | 37,920 | 38,880 |
| <u>Current Assets</u> | | | |
| Stock | | 68,160 | |
| Debtors | | 105,600 | |
| Bank | | 49,680 | |
| Prepayment | | 864 | |
| | | 224,304 | |
| Less : <u>Current Liabilities</u> | | | |
| Creditors | 59,088 | | |
| Accrual | 1,920 | 61,008 | 163,296 |
| | | | 202,176 |
| <u>Financed by :</u> | | | |
| Capital | | | 161,520 |
| Add : Net Profit | | | 78,192 |
| | | | 239,712 |
| Less : Drawings | | | 37,536 |
| | | | 202,176 |

Question 3

Teresa Goh commenced her business on 1 April 2005 and prepares accounts to 31 March each year.

The following movements in fixed assets took place:

| Date | Details |
|-------------|--|
| 1 Apr 05 | Purchased motor vehicle for £25,000 paying by cheque |
| 1 Aug 06 | Purchased fixtures and fittings for £18,000 paying by cheque |
| 1 Feb 08 | A cheque for £31,000 was paid for a new vehicle. |

Teresa's depreciation policy is as follows:

A full year's depreciation is provided for in the year of purchase

Motor vehicles are depreciated at 20% per annum using the straight line method

Fixtures and fittings are depreciated at 40% per annum using the reducing balance method

REQUIRED

Prepare the :

- (a) Motor Vehicle Account for the years ended 31 March 2006 , 2007 and 2008
- (b) Provision for Depreciation on Motor Vehicles Account for the years ended 31 March 2006 , 2007 and 2008.
- (c) Provision for Depreciation on Fixtures and Fittings Account for the years ended 31 March 2007 and 2008.

Model answers to Question 3:

| Motor Vehicle | | | | |
|---------------|---------|--------|-------|---------|
| 2005 | | £ | 2006 | £ |
| Apr1 | Bank | 25,000 | Mar31 | Bal.c/d |
| 2006 | | | 2007 | |
| Apr1 | Bal.b/d | 25,000 | Mar31 | Bal.c/d |
| 2007 | | | 2008 | |
| Apr1 | Bal.b/d | 25,000 | Mar31 | Bal.c/d |
| 2008 | | | | |
| Feb1 | Bank | 31,000 | | |
| | | 56,000 | | 56,000 |

| Provision for Depreciation on Motor Vehicles | | | | |
|--|---------|--------|-------|---------|
| 2006 | | £ | 2006 | £ |
| Mar31 | Bal.c/d | 5,000 | Mar31 | P&L |
| 2007 | | | Apr1 | Bal.b/d |
| Mar31 | Bal.c/d | 10,000 | 2007 | |
| | | 10,000 | Mar31 | P&L |
| 2008 | | | | |
| Mar31 | Bal.c/d | 21,200 | Apr1 | Bal.b/d |
| | | 21,200 | 2008 | |
| | | | Mar31 | P&L |
| | | | | |

| Provision for Depreciation on Fixtures and fittings | | | | |
|---|---------|--------|-------|---------|
| 2007 | | £ | 2007 | £ |
| Mar31 | Bal.c/d | 7,200 | Mar31 | P&L |
| 2008 | | | Apr1 | Bal.b/d |
| Mar31 | Bal.c/d | 11,520 | 2008 | |
| | | 11,520 | Mar31 | P&L |
| | | | | |

Question 4

Maria Andreou is a toy retailer whose year ends on 31 March. A trainee accounts clerk prepared the following Trial Balance at 31 March 2008 but found it did not balance.

| | DR | CR |
|--|-----------|-----------|
| | £ | £ |
| Purchases | | 73,600 |
| Sales | 135,931 | |
| Carriage in | | 4,328 |
| Carriage out | 1,740 | |
| Rent payable | | 36,000 |
| Debtors | | 34,310 |
| Creditors | | 19,542 |
| Discount allowed | 2,863 | |
| Fixtures and fittings at cost | | 10,000 |
| Fixtures and fittings provision for depreciation | 1,000 | |
| Cash | 238 | |
| Bank overdraft | 6,427 | |
| Drawings | | 284 |
| Insurance | 3,000 | |
| General expenses | | 4,329 |
| Capital | | 11,367 |
| Stock at 1 April 2007 | | 3,575 |
| | 151,199 | 197,335 |

Additional information

- (1) A debtor's balance of £810 was to be written off.
- (2) Insurance expenses of £120 had been posted to the general expenses account.

REQUIRED

- (a) Prepare a corrected Trial Balance , making adjustments for the additional information above. (23 marks)

- (b) Briefly explain the purpose of preparing a Trial Balance. (2 marks)

Model answers to Question 4:

(a)

Maria Andreou

Trial balance as at 31 March 2008

| | DR | CR |
|--|-----------|-----------|
| | £ | £ |
| Purchases | 73,600 | |
| Sales | | 135,931 |
| Carriage in | 4,328 | |
| Carriage out | 1,740 | |
| Rent payable | 36,000 | |
| Debtors (34310-810) | 33,500 | |
| Creditors | | 19,542 |
| Discount allowed | 2,863 | |
| Fixtures and fittings at cost | 10,000 | |
| Fixtures and fittings provision for depreciation | | 1,000 |
| Cash | 238 | |
| Bank overdraft | | 6,427 |
| Drawings | 284 | |
| Insurance (3000+120) | 3,120 | |
| General expenses (4329-120) | 4,209 | |
| Capital | | 11,367 |
| Stock at 1 April 2007 | 3,575 | |
| Bad debts | 810 | |
| | 174,267 | 174,267 |

(b)

A Trial Balance is used to check the accuracy of entries in the accounts and identify errors in the books.

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

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(高二文商班)共 43 名同學於課堂表現的評分:

| 學生 | 課堂表現評價 (共 6 次) | | | | | |
|-------|----------------|---|---|---|---|---|
| 陳 X 彤 | 5 | 4 | 5 | 3 | 4 | 5 |
| 陳 X 冬 | 4 | 3 | 2 | 2 | x | 2 |
| 周 X 鋒 | 5 | 4 | 3 | 3 | 4 | 4 |
| 鄭 X 林 | 2 | 1 | 1 | 3 | x | x |
| 張 X 晴 | 4 | 4 | 3 | 4 | 4 | 5 |
| 張 X 榕 | 5 | 5 | 4 | 4 | 3 | 4 |
| 詹 X 茵 | 3 | 3 | 2 | 3 | 4 | 3 |
| 招 X 珊 | 4 | 3 | 3 | 4 | 2 | 3 |
| 蔡 X 君 | 5 | 5 | 5 | 4 | 5 | 4 |
| 冼 X 慧 | 4 | 3 | 3 | 2 | 4 | 3 |
| 霍 X 豪 | 4 | 3 | 3 | 4 | 4 | 3 |
| 邢 X 傑 | 2 | 1 | 1 | 1 | x | x |

| | | | | | | |
|-----|---|---|---|---|---|---|
| 關X亨 | 3 | 2 | 2 | 3 | 1 | 2 |
| 官X諭 | 3 | 4 | 3 | 3 | 4 | 3 |
| 郭X詩 | 5 | 4 | 4 | 3 | 4 | 3 |
| 林X棋 | 4 | 4 | 4 | 5 | 4 | 4 |
| 林X瑤 | 4 | 3 | 4 | 3 | 3 | 4 |
| 林X琳 | 4 | 5 | 3 | 3 | 4 | 4 |
| 劉X仁 | 1 | 1 | x | 1 | x | 1 |
| 李X豪 | 5 | 5 | 4 | 5 | 5 | 5 |
| 李X瑤 | 4 | 4 | 5 | 4 | 4 | 5 |
| 李X怡 | 4 | 3 | 4 | 4 | 3 | 4 |
| 梁X盈 | 5 | 4 | 5 | 5 | 4 | 5 |
| 梁X豪 | 4 | 3 | 5 | 4 | 4 | 4 |
| 梁X弘 | 4 | 3 | 3 | 3 | 3 | 4 |
| 梁X健 | 2 | 3 | 2 | x | x | x |
| 梁X兒 | 5 | 5 | 4 | 4 | 4 | 5 |
| 林X寶 | 4 | 3 | 3 | 4 | 4 | 4 |
| 劉X正 | 5 | 5 | 4 | 3 | 4 | 4 |
| 陸X賢 | 4 | 3 | 3 | 4 | 5 | 4 |
| 莫X雯 | 4 | 3 | 2 | x | 3 | 4 |
| 吳X進 | 3 | 3 | 2 | 2 | 2 | 3 |
| 吳X寶 | 4 | x | 5 | 3 | x | 4 |
| 吳X霆 | 5 | 4 | 3 | 3 | 4 | 3 |
| 彭X粟 | 3 | 2 | 2 | 1 | 3 | 2 |
| 沈X蕾 | 5 | 5 | 4 | 4 | 5 | 4 |
| 譚X怡 | 5 | 4 | 4 | 3 | 4 | 5 |
| 田X豐 | 4 | 3 | 3 | 4 | 3 | 4 |
| 黃X欣 | 3 | 2 | 2 | 1 | 2 | 2 |
| 韋X程 | 5 | 5 | 5 | 5 | 5 | 5 |
| 胡X傑 | 5 | 4 | 4 | 3 | 5 | 4 |
| 謝X鈞 | 4 | 5 | 4 | 3 | 4 | 4 |

【註】表格中的數字表示分數(值)

「x」表示豁免(請假或已退學)

| 序號 | 學生 | 測驗分數成績統計(共6次) | | | | | |
|----|-----|---------------|----|----|-----|----|----|
| 1 | 陳X彤 | 79 | 95 | 75 | 90 | 87 | 84 |
| 2 | 陳X冬 | 72 | 73 | 83 | 61 | 82 | 68 |
| 3 | 周X鋒 | 60 | 97 | 92 | 87 | 85 | 77 |
| 4 | 鄭X林 | 54 | 69 | 58 | 52 | 64 | 43 |
| 5 | 張X晴 | 86 | 89 | 70 | 87 | 76 | 79 |
| 6 | 張X榕 | 93 | 96 | 94 | 100 | 86 | 75 |
| 7 | 詹X茵 | 92 | 94 | 82 | 74 | 80 | 60 |
| 8 | 招X珊 | 76 | 85 | 63 | 68 | 78 | 69 |
| 9 | 蔡X君 | 98 | 99 | 98 | 100 | 85 | 87 |
| 10 | 冼X慧 | 75 | 88 | 69 | 68 | 82 | 70 |
| 11 | 霍X豪 | 80 | 83 | 60 | 71 | 91 | 64 |
| 12 | 邢X傑 | 18 | 77 | 64 | 65 | 54 | 67 |
| 13 | 關X亨 | 87 | 83 | 61 | 87 | 85 | 45 |
| 14 | 官X諭 | 61 | 60 | 68 | 59 | 75 | 32 |
| 15 | 郭X詩 | 68 | 74 | 70 | 79 | 86 | 40 |
| 16 | 林X棋 | 72 | 97 | 77 | 89 | 88 | 78 |
| 17 | 林X瑤 | 81 | 87 | 60 | 62 | 86 | 86 |
| 18 | 林X琳 | 67 | 93 | 84 | 76 | 89 | 80 |
| 19 | 劉X仁 | 21 | 56 | 65 | 54 | 48 | 64 |
| 20 | 李X豪 | 99 | 96 | 87 | 100 | 97 | 93 |
| 21 | 李X瑤 | 73 | 87 | 66 | 68 | 84 | 74 |
| 22 | 李X怡 | 54 | 89 | 71 | 69 | 91 | 83 |
| 23 | 梁X盈 | 83 | 86 | 86 | 89 | 92 | 77 |
| 24 | 梁X豪 | 85 | 92 | 81 | 85 | 81 | 73 |
| 25 | 梁X弘 | 88 | 78 | 70 | 81 | 69 | 79 |
| 26 | 梁X健 | 66 | 74 | 72 | 76 | 75 | 71 |
| 27 | 梁X兒 | 76 | 91 | 76 | 90 | 89 | 82 |
| 28 | 林X寶 | 83 | 77 | 75 | 65 | 81 | 47 |
| 29 | 劉X正 | 66 | 96 | 85 | 90 | 93 | 71 |
| 30 | 陸X賢 | 73 | 70 | 60 | 57 | 89 | 76 |
| 31 | 莫X雯 | 60 | 84 | 62 | 56 | 76 | 55 |
| 32 | 吳X進 | 71 | 80 | 74 | 69 | 90 | 80 |
| 33 | 吳X寶 | 89 | 94 | 84 | 92 | 67 | 88 |
| 34 | 吳X靈 | 93 | 76 | 76 | 92 | 89 | 73 |
| 35 | 彭X粟 | 52 | 76 | 68 | 61 | 78 | 79 |
| 36 | 石X鳴 | 95 | 95 | x | x | x | x |

| | | | | | | | |
|----------|-------|-------|-------|-------|-------|-------|-------|
| 37 | 沈 X 薔 | 78 | 100 | 89 | 100 | 89 | 93 |
| 38 | 譚 X 怡 | 64 | 91 | 83 | 89 | 86 | 83 |
| 39 | 田 X 豐 | 78 | 95 | 71 | 95 | 89 | 86 |
| 40 | 黃 X 欣 | 84 | 83 | 60 | 68 | 81 | 56 |
| 41 | 韋 X 程 | 91 | 96 | 79 | 100 | 96 | 82 |
| 42 | 胡 X 傑 | 98 | 100 | 89 | 95 | 94 | 93 |
| 43 | 謝 X 鈞 | 61 | 96 | 73 | 64 | 77 | 74 |
| 測驗分數成績統計 | | | | | | | |
| 平均分 | | 74.42 | 85.98 | 74.52 | 78.1 | 82.38 | 72.29 |
| 標準差 | | 17.66 | 10.81 | 10.57 | 14.84 | 10.3 | 14.71 |
| 90 分及以上 | | 8 | 19 | 3 | 12 | 8 | 3 |
| 80~89 | | 10 | 12 | 11 | 8 | 22 | 11 |
| 70~79 | | 11 | 9 | 14 | 5 | 7 | 15 |
| 60~69 | | 9 | 2 | 13 | 12 | 3 | 6 |
| 50~59 | | 3 | 1 | 1 | 5 | 1 | 2 |
| 50 分以下 | | 2 | 0 | 0 | 0 | 1 | 5 |
| 最高分 | | 99 | 100 | 98 | 100 | 97 | 93 |
| 最低分 | | 18 | 56 | 58 | 52 | 48 | 32 |
| 及格人數 | | 38 | 42 | 41 | 37 | 40 | 35 |
| 不及格人數 | | 5 | 1 | 1 | 5 | 2 | 7 |

【註】表格中的數字表示分數(值)

「x」表示豁免(請假或已退學)

應試能力對比

一、2013年 LCCI 初級考試成績：



Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade |
|------------|--|-------------------------------------|-----------------------------------|
| [REDACTED] | O TENG (Candidate No. [REDACTED] 3725) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| [REDACTED] | MAN (Candidate No. [REDACTED] 3730) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] | IONG CHUN (Candidate No. [REDACTED] 8732) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] | ING IO (Candidate No. [REDACTED] 8726) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Absent |
| [REDACTED] | AN IAN (Candidate No. [REDACTED] 8711) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] | UN LENG (Candidate No. [REDACTED] 38715) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| [REDACTED] | WENG IAN (Candidate No. [REDACTED] 8752) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] | ON I (Candidate No. [REDACTED] 8751) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] | I SAN (Candidate No. [REDACTED] 8750) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] | HI IEONG (Candidate No. [REDACTED] 8729) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] | ENG (Candidate No. [REDACTED] 8712) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| [REDACTED] | IYING (Candidate No. [REDACTED] 8749) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| [REDACTED] | ONG JOEL ANTONIO (Candidate No. [REDACTED] 8748) | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Absent |



Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade |
|--|-------------------------------------|-------------------------------------|-----------------------------------|
| [REDACTED] CHAN CHONG (Candidate No. [REDACTED] 448) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] WENG TONG (Candidate No. [REDACTED] 722) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] XIAOMIN (Candidate No. [REDACTED] 724) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] CHI CHENG (Candidate No. [REDACTED] 747) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| [REDACTED] IAN IAN (Candidate No. [REDACTED] 746) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] U FONG (Candidate No. [REDACTED] 468) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| [REDACTED] HOI IENG (Candidate No. [REDACTED] 3727) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] LAI U (Candidate No. [REDACTED] 723) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| [REDACTED] CHEOK LON (Candidate No. [REDACTED] 3745) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| [REDACTED] WAI SAM (Candidate No. [REDACTED] 88717) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| [REDACTED] KIM FONG (Candidate No. [REDACTED] 8744) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| [REDACTED] UN CHENG (Candidate No. [REDACTED] 8743) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| [REDACTED] WENG TONG (Candidate No. [REDACTED] 8728) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |



Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade |
|--|---------|-------------------------------------|-----------------------------------|
| ■■■■■ JINGRU (Candidate No. ■■■■ 713) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Absent |
| ■■■■■ CHENGJIE (Candidate No. ■■■■ 742) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| ■■■■■ JUNYUE (Candidate No. ■■■■ 741) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| ■■■■■ HAO TONG (Candidate No. ■■■■ 720) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| ■■■■■ IOK MAN (Candidate No. ■■■■ 3740) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| ■■■■■ PAN (Candidate No. ■■■■ 731) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| ■■■■■ KA KA (Candidate No. ■■■■ 739) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |
| ■■■■■ HIO MENG (Candidate No. ■■■■ 3738) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Merit |
| ■■■■■ WENG KUAN (Candidate No. ■■■■ 716) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| ■■■■■ SIN I (Candidate No. ■■■■ 721) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass |
| ■■■■■ IENG WAI (Candidate No. ■■■■ 3737) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Absent |
| ■■■■■ CHI IENG (Candidate No. ■■■■ 736) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Pass with Distinction |
| ■■■■■ HIO TONG (Candidate No. ■■■■ 714) | | Level 1 Certificate in Book-keeping | |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 Fail |



Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade | |
|--|-------------------------------------|-------------------------------------|-------------|-----------------|
| [REDACTED] HO IAN (Candidate No. [REDACTED] 8735) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Fail |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| [REDACTED] CHI IAN (Candidate No. [REDACTED] 734) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Fail |
| [REDACTED] MAN TAI (Candidate No. [REDACTED] 3718) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Fail |
| [REDACTED] YUAN (Candidate No. [REDACTED] 719) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| [REDACTED] YUXUAN (Candidate No. [REDACTED] 733) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |
| | | Level 1 Certificate in Book-keeping | 21 Jun 2013 | Pass with Merit |

二、2014 年 LCCI 初級考試成績:



Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade | |
|--|-------------------------------------|-------------------------------------|-------------|-----------------------|
| HI TONG (Candidate No. 348) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Distinction |
| UT TONG (Candidate No. 33) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Merit |
| TENG FONG (Candidate No. 671) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Merit |
| CHI LAM (Candidate No. 672) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Merit |
| CHI CHENG (Candidate No. 49) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Fail |
| CHEONG LOK IONG (Candidate No. 12920719) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Distinction |
| IAN (Candidate No. 634) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Fail |
| IO KUAN (Candidate No. 650) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass with Distinction |
| SARIO SIN IVONE (Candidate No. 2920704) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Fail |
| J (Candidate No. 73) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass |
| EK KIT (Candidate No. 89) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass |
| HANG (Candidate No. 35) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Fail |
| IG U (Candidate No. 636) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 | Pass |

Results Summary

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MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade |
|---|---------|--|-----------------------------------|
| [REDACTED] MEI SI (Candidate No. [REDACTED] 637) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass |
| [REDACTED] ONG LAM (Candidate No. [REDACTED] 12920690) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] CHON HOU (Candidate No. [REDACTED] 12920691) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Distinction |
| [REDACTED] KA IO (Candidate No. 12920697) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] LOK I (Candidate No. [REDACTED] 12920720) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Fail |
| [REDACTED] JONG CHI WANG (Candidate No. 12920705) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass |
| [REDACTED] IVAN (Candidate No. 12920696) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass |
| [REDACTED] LOK I (Candidate No. [REDACTED] 12920692) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] SUT IENG (Candidate No. [REDACTED] 12920659) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] TAK HOU (Candidate No. [REDACTED] 12920693) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] NBAO (Candidate No. 12920694) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass |
| [REDACTED] WENZHENG (Candidate No. [REDACTED] 12920638) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass with Merit |
| [REDACTED] SAVANNA (Candidate No. [REDACTED] 12920394) | | Level 1 Certificate in Book-keeping Level 1 Certificate in Book-keeping | 23 Jun 2014 Pass |

Print Date 09 Aug 2014

PEARSON

ALWAYS LEARNING

Results Summary

MACA1001

MACAU PRODUCTIVITY AND TECHNOLOGY TRANSFER CENTER

| Candidate | Product | Subject | Grade |
|---------------------------------|-------------------------------------|-------------------------------------|-----------------------|
| CHENG MAN (Candidate No. 30) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Fail |
| KA CHON (Candidate No. 1202039) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass |
| NG KA POU (Candidate No. 640) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Merit |
| HOI SOK (Candidate No. 651) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Merit |
| MENGLI (Candidate No. 661) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Distinction |
| I (Candidate No. 75) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Merit |
| AK FONG (Candidate No. 62) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Distinction |
| JI CHENG (Candidate No. 680) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Distinction |
| AN KIT (Candidate No. 0695) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Distinction |
| JIJUN (Candidate No. 652) | Level 1 Certificate in Book-keeping | Level 1 Certificate in Book-keeping | 23 Jun 2014 |
| | | | Pass with Merit |

三、應試能力評量比較:

| 成績結果 | 2013 年 | | 2014 年 | |
|-----------------|--------|--------|--------|--------|
| | 人數 | 百分比(%) | 人數 | 百分比(%) |
| Distinction(優異) | 8 | 18% | 8 | 22% |
| Merit (良好) | 10 | 23% | 13 | 36% |
| Pass (合格) | 7 | 16% | 9 | 25% |
| Fail (不合格) | 15 | 34% | 6 | 17% |
| Absent (缺考) | 4 | 9% | 0 | 0% |

編者於 2014 學年的高二文科班實行本教學設計，所見的成效十分顯著，各個成績級別都有所提升；與去年比較，獲取優異成績的同學，雖然人數沒有改變，但佔全班的百分比上升了 3%；獲取良好成績的同學增加了 3 人，佔全班的百分比上升了 13%；獲取合格成績的同學增加了 2 人，佔全班百分比上升了 9%；而取得不合格的同學減少了 9 人，佔全班的百分比下降了 17%，以及今年則沒有缺考的同學。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八成以上，較去年比的五成多差距甚遠，因此，編者認為本教學設計是成功的。

反思與建議

一、教學與方法:

會計科的教學一般都離不開試題練習，長期以來，都是以老師在課堂上講解為主，解釋題目，再將入帳的過程，計算方法在黑板上展示。儘管老師以最精簡易明的方法講解，學生總是提不起勁，聽不明白，無法跟隨老師的步伐，最終造成學習留後跟不上進度，導致學習的效果不乎理想。編者認為單純的試題練習，未必能完全能提高學生的學習效果，反而讓學生做學習的主導，嘗試讓學生親自去準備、去思考、去講解，從中發現問題、解決問題，而老師則作為輔助，指導學生去嘗試、去操作，這樣才能真正鍛鍊學生的實作能力，發揮學生的學習主動性。

老師完成課堂的講解後，可選擇與課題切合的題目，讓同學以自己的方法進行演示和講解，除了可以起到課後的複習效果外，還可以讓同學進行同儕討論，相互交流，最後由老師點評或補充，這樣的教學模式不但能節省板書的時間，還可以增加同學的投入度與積極性。但當然，需要同學的配合做好個人的充分準備，預備演講的內容和流程，及相應的問題。有同學表示這樣的學習模式，不但能增加個人實際操作能力，亦可以加深學習效果，從預備中發現自己不明白的地方，或可以以不同的方法去思考問題，以學生的角度講解題目，令更多的同學有感同身受的感覺。

經過一學年的教學實踐，上述的教學模式有得益的地方，除了有機會讓同學親身操作和解題外，亦可以鍛鍊同學的表達能力，普遍的學習成績都有上升，但亦有其不足的地方，有同學遇到問題時會較依賴老師的指導，缺乏思考的空間，或會依賴較出色的同學完成小組合作的工作，導致個別同學參與度較少或甚至不參與，在測驗或課評中可以將同學的學習差異完全表現出來，期望日後能針對不足的地方再作修正。

二、複習與設計

以往由於 LCCI 的考試範圍較多，課程時間亦較緊迫，每章節完成後便會緊接下一章節，總有講不完的習題和練習，普遍老師都是單向教學，課堂的教學都較為枯燥乏味，而學生所吸收和掌握的知識並不全面，結果學習都是一知半解，所以為了解決這個問題，編者希望可以從教學設計上作出改變，在選擇教材方面，會依照考試大綱按章節分類，再篩選出合適的題目以貼近近年考試類型為主，選好合適的題目，不僅可以幫助同學從眾多的範例中挑出重點，亦可以讓同學有步

驟地進行複習，從而提高學生的學習效果。

在進行複習的時候，編者會主要是針對學生錯誤較多的地方，找出學生錯誤的原因，並在講解時指出題目的重點和容易導致學生思考混淆的難點，給予開放式的問題讓同學思考，除了培讓同學的主動探究能力外，亦可以加深同學的記憶，最後作出歸納和帶出最佳的解答方法，編者不讚成作題海戰術，但不排斥讓同學做一定數量的習題，因為有同學認為會計看看便會懂，缺乏實際的操練，往往到真正測驗時就不知從何入手，所以多做練習是有益處的，可以從典型的問題中總結出解題的方法和規律，積累解題的經驗和思考模式。

編者認為只加強基礎知的複習還是不夠的，還要兼顧班級上學習差異的同學，所以建議在教學設計上做到「由淺入深」，提供不同層次的學習教材，由淺開始是希望能力較差的同學亦能掌握基礎知識，不會覺得無聊；入深是給予優秀的同學較具挑戰性的題目，讓同學有進一步的探究和發展空間，這樣的教學安排雖然會加重教師的工作量，但可以讓同學的學習避免太過單簡或太過複雜的內容，增加了課堂的學習效益，真正能做到因材施教。

三、備考與應試

同學對於各章節的題目還是應具備固定格式和思維模式，由於考試時間有限，最好能從平時的練習中形成條件反射，先做有把握的題目，見到題目後能直接解題，先把握基礎的分數，節省下來的時間再做較難或複雜的題目，因為比較過以往的歷屆試題，只要同學掌握好每章節的基礎知識、重點和做題的技考等，基本都能取得合格或良好的成績水平，如果能完成較難或複雜的題目，就能從基礎的成績上取得提升，取得優異的成績水平，讓同學在平時學習中有更大的信心和動力，消除考試的緊張情緒。

編者今年所帶的班級優異同學較少，中等學生及成績落後的同學居多，所以在 LCCI 考試備考中，更應該重視同學的基礎知識和基本方法，要經常提醒同學入帳及計算時都要小心運算，盡量做到快而精準，減低做錯和失誤的機會，因為一旦做錯，便需花更多的時間找出錯誤的地方及修正，加上考試的緊張情緒，往往使學生遇到跟平日稍有不同的題型時，便會讓同學方寸大亂，失去做題的信心。因此平日要提高同學應試的自信心，讓同學了解自己的成績位處於哪個水平，在學習的過程中要給予同學適當的壓力，又要有放鬆的心態應試，遇到變化的題型要讓同學學會運用知識，令同學知道變化只是基本作出改變，打好根基就能應對各種題型。

增潤練習

2007 年 LCCI 初級考試試卷題目

Question 1

Peter Kay owns a business that buys and sells toys. During the financial year ended 31 December 2006 he incurred the following items of expenditure:

- (i) Purchased some toys for resale
- (ii) Wages of sales staff
- (iii) Purchases of a cash register for use in the shop
- (iv) Installation costs for the cash register
- (v) Redecoration of shop
- (vi) Repairs to shop roof
- (vii) Purchases of a new fire alarm system
- (viii) Paying own staff for the installation of the fire alarm
- (ix) Building costs for constructing a new warehouse
- (x) Legal costs of obtaining planning permission for the new warehouse

REQUIRED

(a) List the above numbers (i) to (x) in your answer book. If the item of expenditure is revenue expenditure, write R against the number. If it is capital expenditure, write C against the number. (10 marks)

On 1 July 2003, Peter Kay purchased some storage racks for his shop and paid £10,000. Peter depreciates all of his assets at 20% per annum using the reducing balance method. A full year's depreciation is provided in the year of purchase but none in the year of sale.

On 1 September 2006, Petty sold the storage racks and received a cheque for £4,000. Peter's year-end is 31 December.

REQUIRED

(a) Using the above information, prepare the Fixed Asset Disposals Account of Peter Kay for the year ended 31 December 2006. No other fixed asset disposal took place during the year. All workings are to be shown. (8 marks)

(b) Prepare the Fixed Asset Disposals Account of Peter Kay for the year ended 31 December 2006 using the **straight-line method** of calculating depreciation. Assume the storage racks were to be depreciated over 4 years. The residual value was estimated to be £2,000. (7 marks)

Question 2

The following information related to banking transactions of Alison for May 2007:

| Cash Book (bank columns only) | | | | | |
|-------------------------------|----------|-------|-------|------------------|-------------|
| 2007 | | | 2007 | | |
| | | £ | | | £ |
| May 1 | Bal.b/d | 2,090 | May 5 | Wages (331) | 600 |
| | 8 Sales | 3,900 | | 9 Wages (332) | 600 |
| | 14 Sales | 560 | | 12 Purchases | (333) 850 |
| | 20 J | 320 | | 15 Drawings | (334) 800 |
| Johnson | 31 Sales | 2,400 | | 16 Wages (335) | 600 |
| | | | | 22 J Grant (336) | 90 |
| | | | | 23 Telephone | (337) 850 |
| | | | | 25 S | (338) 2,800 |
| | | | Simms | 30 Wages (339) | 600 |

| Bank Statement | | | | | |
|----------------|----|-------|-------|---------|----|
| | | Dr | Cr | Balance | |
| | | £ | £ | £ | |
| May | 1 | | | 2,090 | Cr |
| | 9 | | 3,900 | 5,990 | Cr |
| | | 600 | | 5,390 | Cr |
| | 12 | 600 | | 4,790 | Cr |
| | 15 | | 560 | 5,350 | Cr |
| | 17 | 850 | | 4,500 | Cr |
| | | | 1,800 | 6,300 | Cr |
| | 19 | 800 | | 5,500 | Cr |
| | 20 | 600 | | 4,900 | Cr |
| | 21 | | 320 | 5,220 | Cr |
| | 23 | 235 | | 4,985 | Cr |
| | 25 | 185 | | 4,800 | Cr |
| | 26 | 90 | | 4,710 | Cr |
| | 28 | 320 | | 4,390 | Cr |
| | 29 | 250 | | 4,140 | Cr |
| | 30 | 2,800 | | 1,340 | Cr |

REQUIRED

(a) Calculate the provisional cash book balance at 31 May 2007. Use this balance to

open an updated cash book and enter any relevant additional items from the bank statement. (9 marks)

(b) Prepare a bank reconciliation statement at 31 May 2007 commencing with either the balance per the bank statement or the balance from the updated cash book. (12 marks)

(c) Give two possible reasons why J Johnson's cheque for £320 was marked 'refer to drawer' on the 28 May 2007. (4 marks)

Question 3

Douglas Parker operates his petty cash on the imprest system. He balances the petty cash book at the end of each month and restores the float to £220 on the first day of the following month. The following five analysis columns are in use:

Cleaning Postage Stationery Travel Ledger

On 30 November 2006, £70.80 remained in the petty cash. Payments during December 2006 were as follows:

| December | | £ |
|----------|--------------------------|-------|
| 1 | Cleaner's wages | 20.00 |
| 2 | Taxi fare | 8.50 |
| 5 | Postage stamps | 6.00 |
| 8 | Ledger paper | 10.86 |
| 8 | A. Shaw - creditor | 10.05 |
| 9 | Cleaner's wages | 20.00 |
| 11 | Taxi fare | 7.90 |
| 13 | Rail fare | 15.25 |
| 15 | Cleaner's wages | 20.00 |
| 18 | Pen, paper and envelopes | 18.30 |
| 22 | Cleaner's wages | 20.00 |
| 24 | Rail fare | 22.75 |
| 28 | Petrol | 5.15 |
| 29 | Postage stamps | 2.28 |
| 29 | Cleaner's wages | 20.00 |
| 30 | Window cleaning | 8.00 |
| 31 | H. Grass - creditor | 6.00 |

The following were paid into petty cash during December 2006:

- 1 December Restoration of the petty cash imprest
- 9 December £2 for postage stamps purchased from the business by the petty cashier
- 12 December £4.25 contribution by employee towards the cost of a taxi fare

REQUIRED

Write up the Petty Cash Book for the month of December 2006 and balance it. Total the analysis columns and restore the imprest on 1 January 2007. A voucher column is required and the last voucher used in **November 2006** was number 128. Vouchers are not used or any money received by the petty cashier. (25 marks)

Question 4

The following Trial Balance was extracted from the books of J Piers at 31 March 2007:

| | Dr | Cr |
|------------------------------|-----------|-----------|
| | £ | £ |
| Carriage in | 1,800 | |
| Carriage out | 835 | |
| Purchases | 135,410 | |
| Office equipment | 30,000 | |
| Motor vehicle | 20,000 | |
| Sales | | 246,000 |
| Wages and salaries | 59,350 | |
| Lighting and heating | 7,400 | |
| Rent | 5,200 | |
| Vehicle running costs | 3,900 | |
| Telephone | 8,100 | |
| General expenses | 1,175 | |
| Debtors | 39,000 | |
| Creditors | | 25,540 |
| Provision for depreciation : | | |
| Motor vehicle | | 5,000 |
| Office equipment | | 12,000 |
| Drawings | 18,710 | |
| Bank | | 8,200 |
| Cash | 200 | |
| Stock (1 April 2006) | 9,500 | |
| Returns inwards | 2,900 | |
| Returns outwards | | 1,600 |

| | | |
|------------------------------|---------|---------|
| Provision for Doubtful Debts | | 1,150 |
| Capital | | 43,990 |
| | 343,480 | 343,480 |

Additional information at 31 March 2007

- (1) Stock on hand was valued at £11,800
- (2) Rent accrued £80
- (3) General expenses prepaid £75
- (4) Depreciation is to be provided for as follows:
 - Motor vehicle – 25% reducing balance
 - Office equipment – 20% straight line
- (5) The Doubtful Debts Provision is to be adjusted to 5% of closing debtors

REQUIRED

- (a) A Trading and Profit & Loss Account for the year ended 31 March 2007 (14 marks)
- (b) A Balance Sheet at 31 March 2007 (11 marks)

2006 年 LCCI 初級考試試卷題目

Question 1

Jill's provisional accounts for the year ended 30 June 2005 showed a net profit of £75,200. The following errors were subsequently discovered:

- (1) A sale of goods £250 on credit to F Summers had been entered in the account of G Summers.
- (2) A purchase of goods £150 on credit from J King had been debited to King's account and credited to Purchases
- (3) A sale of goods £80 on credit to M Parsons had been entered in the Sales Day Book as £50.
- (4) A cash payment of £25 for stationery had been omitted from the books.
- (5) A cash sale of £175 had been entered twice in the books.
- (6) A payment of £200 for the delivery of a new vehicle for use in the business had

been posted to sundry expenses. A full years' depreciation is provided at 20% straight line on all assets purchased during a year.

REQUIRED

(a) Prepare journal entries to correct the above errors. **Narrations are not required.**

(18 marks)

(b) Commencing with the provisional profit of £75,200 , prepare a statement to show the revised net profit of Jill following the correction of the above errors. Where the correction of an error has no effect on the net profit you are to write **No Effect.**

(7 marks)

Question 2

Dorothy Mace operates her petty cash on the imprest system. She balances the petty cash book at the end of each month and makes the float up to £250 on the first day of the following month. The following four analysis columns are in use:

Travel , Cleaning , Postage and Stationery , Ledger

On the 31 March 2006 , £62.90 remained in the petty cash. Transactions during April 2006 were as follows:

| April | | £ |
|-------|------------------------------------|-------|
| 1 | Cleaner's wages | 32.00 |
| 1 | Imprest restored | ? |
| 4 | Taxi fare | 9.50 |
| 5 | Postage stamps | 6.00 |
| 8 | Envelopes | 11.86 |
| 8 | Received postage refund | 3.20 |
| 8 | G Penn - creditor | 22.05 |
| 11 | Bus fare | 5.90 |
| 13 | Window cleaning | 18.25 |
| 15 | Cleaner's wages | 32.00 |
| 18 | Trave expenses | 16.30 |
| 21 | Pens and pencils | 3.70 |
| 24 | Rail fares | 46.56 |
| 25 | Received refund of travel expenses | 10.00 |
| 29 | Postage stamps | 3.28 |
| 30 | P Gates - creditor | 6.00 |

REQUIRED

- (a) Write up the Petty Cash Book for the month of April 2006 and balance it. Total the analysis columns and restore the imprest on 1 May 2006. The last voucher used in March 2006 was number 45. (21 marks)
- (b) Give two reasons why a business would use a petty cash book in addition to the main cash book. (4 marks)

Question 3

Peter sells goods both on credit and for cash. The following transactions took place during September 2006:

| Date | Customer | List Price | Transaction Type |
|-----------|----------|------------|------------------|
| September | | £ | |
| 5 | Green | 2,500 | Credit |
| 9 | Yellow | 1,100 | Credit |
| 10 | Orange | 4,200 | Credit |
| 11 | Black | 310 | Cash |
| 23 | Green | 3,000 | Credit |
| 25 | Purple | 200 | Cash |
| 27 | Orange | 1,800 | Credit |

Peter offers trade discount to customers according to the total list price of goods sold. The discount rate offered are as follows:

| List Price | Trade Discount Rate |
|-----------------|---------------------|
| £200 - £999 | 2% |
| £1,000 - £1,499 | 5% |
| £1,500 - £1,999 | 10% |
| £2,000 - £2,999 | 12% |
| £3,000 - £4,500 | 15% |

Peter also offers a cash settlement discount of 2% for all payments received within 14 days of the invoice date.

REQUIRED

- (a) Prepare and total Peter's Sales Day Book for the month of September 2006. (7 marks)

The following additional transactions , relating to Orange , took place during September 2006:

- (i) On 18 September 2006 , he paid to Peter the balance outstanding on his account in respect of all transactions up to and including 14 September 2006.

- (ii) On 29 September 2006 , he returned to Peter goods with a list price of £500. These goods were originally purchased on 27 September 2006.

REQUIRED

- (b) Write up Orange’s account in Peter’s books and balance the account at 30 September 2006. The debit balance on this account at 1 September 2006 was £3,400. (12 marks)

Credit sale invoices usually contain a lot of information.

REQUIRED

- (c) List three different non-monetary items of information you would expect to find on a credit sale invoice. (6 marks)

Question 4

The following Trial Balance was extracted from the books of J Carson at 31 December 2005:

| | Dr £ | Cr £ |
|----------------------------|-----------------|-----------------|
| Capital | | 30,000 |
| Carriage in | 2,000 | |
| Carriage out | 800 | |
| Purchases | 155,000 | |
| Motor vehicle | 6,000 | |
| Office equipment | 15,000 | |
| Sales | | 255,450 |
| Wages and salaries | 48,000 | |
| Lighting and heating | 7,500 | |
| Rent and rates | 5,250 | |
| Vehicle running costs | 2,500 | |
| Telephone expenses | 7,000 | |
| General office expenses | 3,800 | |
| Debtors | 35,000 | |
| Creditors | | 26,200 |
| Provision for Depreciation | | |
| Motor vehicle | | 3,000 |
| Office equipment | | 4,500 |
| Drawings | 15,400 | |
| Bank | 6,100 | |
| Cash | 800 | |
| Stock | 8,000 | |
| Returns inwards | 4,000 | |
| Returns outwards | | 3,000 |
| | 322,150 | 322,150 |

Additional information at 31 December 2005:

- (1) Stock was valued at £10,000
- (2) Rent prepaid £1,750
- (3) Telephone expenses accrued £500
- (4) Depreciation is to be provided for as follows:
 - Motor vehicle – 50% reducing balance
 - Office equipment – 20% straight line

REQUIRED

Prepare for J. Carson:

- (a) A Trading and Profit & Loss Account for the year ended 31 December 2005
(13 marks)
- (b) A Balance Sheet at 31 December 2005 (12 marks)

2005 年 LCCI 初級考試試卷題目

Question 1

Emma Robertson is a trader who operates her petty cash on the imprest system. Emma balances the petty cash book at the end of each month and makes the float up to £250 on the first day of the following month. The following five expenditure analysis columns are in use:

Travel , Cleaning , Postage and Stationery , Sundries , Ledger

On 31 June 2005 , £60.90 remained in the petty cash. Payments and receipts during July 2005 were as follows:

| July | £ |
|---------------------------------------|----------|
| 1 Restored imprest | |
| 1 Cleaner's wages | 28.00 |
| 4 Taxi fare | 6.50 |
| 5 Postage stamps | 9.00 |
| 8 Envelopes | 12.70 |
| 8 Paid refund to P Green - a debtor | 23.05 |
| 11 Bus fare | 2.90 |
| 12 Received taxi refund from employee | 5.50 |
| 13 Window cleaning | 15.25 |
| 15 Cleaner's wages | 28.00 |
| 18 Travel expenses | 18.30 |
| 21 Telephone expenses | 16.70 |
| 24 Rail fare | 45.75 |
| 25 Bus fare | 5.15 |
| 29 Postage stamps | 2.28 |

| | | |
|----|------------------------------------|------|
| 30 | Sold postage stamps | 2.50 |
| 31 | Paid refund to H Barnes - a debtor | 6.00 |

REQUIRED

- (a) Write up the Petty Cash Book for the month of July 2005 and balance it. Total the analysis columns and restore the imprest on 1 August 2005. A voucher column is required and the last voucher number used in June 2005 was number 145.
(20 marks)

The debit balance on the Travel Account of Emma Robertson at 1 July 2005 was £850.

REQUIRED

- (b) Write up and balance the Travel Account for the month of July 2005. In addition to petty cash transactions, Emma Robertson issued a cheque for coach hire of £175 on 18 July 2005. (5 marks)

Question 2

The financial year of Worthington Consumables ends on 30 September. The following information is available for the last three years of trading:

| At 30 September | 2,003 | 2,004 | 2,005 |
|--|--------------|--------------|--------------|
| | £ | £ | £ |
| Total of debtors before writing off bad debts | 38,600 | 41,800 | 40,200 |
| Bad debts to be written off at year end | 1,600 | 800 | 2,000 |
| Specific provision for doubtful debts | 1,500 | 2,500 | 500 |
| Provision for doubtful debts, as a percentage of remaining debtors | 3% | 5% | 4% |

REQUIRED

- (a) Prepare the Bad Debts Account for each of the years ending 30 September 2003, 2004 and 2005. (6 marks)
- (b) Prepare the Provision for Doubtful Debts Account for each of the years ending 30 September 2003, 2004 and 2005. The balance on this account at 1 October 2002 was £1,900. (15 marks)

- (c) Show , a Balance Sheet extract and in as much detail as possible , how debtors would appear at 30 September 2005. (4 marks)

Question 3

The following transactions took place in the business of D Brown:

- (1) D Brown gave his own private computer to the business. The computer was valued at £6,000.
- (2) Withdrew £100 cash from the bank for use as petty cash.
- (3) A debtor paid his account of £500 in full. The bank account in Brown's books at this time was overdrawn by £2,000.
- (4) A Doubtful Debt Provision of £750 was created.
- (5) A fixed asset , with a net book value of £3,000 , was sold for £3,100.
- (6) A creditor accepted a cheque for £684 in full settlement of a debt of £700
- (7) Sold stock at cost price , originally costing £300 , for cash.

Note: You are to assume that the Bank Account in D Brown's books had a debit balance at all times unless otherwise stated

REQUIRED

- (a) Copy the headings shown below into your answer book and use the accounting equation to show the effect of each of the above transactions. Each transaction should be given the number used above. Where a transaction has no overall effect on the accounting equation , write NO EFFECT. Clearly show whether each adjustment is either an increase (+) or a decrease (-). The answer to transaction number (1) is shown as an example: (13 marks)

| Transaction Number | Assets | Capital | Liabilities |
|---------------------------|---------------|----------------|--------------------|
| | £ | £ | £ |
| (1) | + 6,000 | + 6,000 | |

J Green regularly sells goods on credit to F Turner. On 1 July 2005 , the debit balance on F Turner's account in the books of J Green was £700. During the month of July 2005 , the following transactions took place with F Turner:

- | | |
|---------|---|
| 4 July | Sold goods at list price £600 less trade discount of 20% |
| 16 July | Received balance on the account at 1 July 2005 less 2% cash discount |
| 27 July | F Turner returned goods , originally sold on 4 July with a list price of £200 |

REQUIRED

(b) In the books of J Green , write up the ledger account of F Turner for July 2005
Balance the account at 31 July 2005. (9 marks)

On 3 August 2005 , F Turner was declared bankrupt and Green decided to write off his remaining balance off as a bad debt.

REQUIED

(c) Prepare the journal entry to record the writing off of the bad debts. A suitable narration is required. (3 marks)

Question 4

The following Trial Balance was extracted from the books of Della Enterprises Social Club on 30 September 2005:

| | Cr | Dr |
|--|-----------|-----------|
| | £ | £ |
| Stock of refreshments (1 October 2004) | 6,500 | |
| Wages of refreshment staff | 7,200 | |
| Purchases of refreshments | 20,800 | |
| Sales of refreshments | | 44,275 |
| Rent and rates | 4,000 | |
| Salary of Club Secretary | 8,500 | |
| Lighting and heating | 3,250 | |
| Fixtures and fittings (at cost) | 40,000 | |
| Office equipment (at cost) | 15,000 | |
| Provision for depreciation | | |
| Fixture and fittings | | 20,000 |
| Office equipment | | 6,000 |
| Insurance | 7,000 | |
| Telephone | 9,100 | |
| General expenses | 800 | |
| Cash at bank | 5,900 | |
| Creditors | | 3,000 |
| Subscriptions | | 38,500 |
| Cash in hand | 50 | |
| Accumulated fund | | 16,325 |
| | 128,100 | 128,100 |

Notes:

(1) Depreciation is to be provided for the year ended 30 September 2005 as follows:

Fixtures and fittings – 25% straight line

Office equipment – 40% reducing balance

Neither of the above is charged to the Refreshment Trading Account.

(2) At 30 September 2005:

Refreshment stock was valued at £5,200 cost

Subscriptions in arrears were £600

Subscriptions paid in advance amounted to £800

Rent and rates were prepaid by £400

The telephone accrual amounted to £375

(3) There were no subscriptions in arrears or paid in advance at 1 October 2004.

REQUIRED

Prepare the following for the Delta Enterprises Social Club:

(a) Refreshments Trading Account for the year ended 30 September 2005. (4 marks)

(b) Income and Expenditure Account for the year ended 30 September 2005.
(14 marks)

(c) Balance Sheet at 30 September 2005. (7 marks)

2004 年 LCCI 初級考試試卷題目

Question 1

Georgina Aspland's financial year ends on 30 September. On 18 May 2000, Georgina purchased a computer, costing £16,000, for use in the business. Georgina provides for depreciation, using the reducing balance method, at 25% per annum. A full year's depreciation is provided on any assets purchased in the first six months of a financial year, but only a half-year's depreciation is provided on assets purchased during the second six months of a financial year. No depreciation is provided in the year that an asset is sold. On 31 March 2003, the computer was sold, on credit, to J Barnes for £7,000.

REQUIRED

(a) Prepare Georgina Aspland's Computer Asset Disposal Account in respect of the year ended 30 September 2003. Show the resulting transfer to the profit & Loss Account. (7 marks)

Georgina Aspland operated a club, called Fab Social Club, for the benefit of her employees. The club had the following assets and liabilities at 1 October 2002:

Equipment at valuation £10,000, cash at bank £2,100, bar stock £3,850, general

expenses creditors £700 , subscriptions paid in advance £450 , subscriptions in arrears £200.

REQUIRED

(b) Calculate the value of the Accumulated Fund of Fab Social Club at 1 October 2002. Workings **MUST** be clearly shown. (7 marks)

The following figures were extracted from the Trial Balance of the club at 30 September 2003:

| | Dr | Cr |
|----------------------|-----------|-----------|
| | £ | £ |
| Bar sales | | 35,600 |
| Bar purchases | 16,500 | |
| Wages of bar steward | 8,500 | |

Additional information at 30 September 2003:

- (1) Bar stock was valued at £4,200.
- (2) Accrued wages of the bar steward amounted to £750.
- (3) The rent paid by the club for the hire of premises during the year was £12,000.
The social club management decided to charge 15% of this cost to the club bar.

REQUIRED

(c) Prepare the Bar Trading Account of Fab Social Club for the year ended 30 September 2003. (11 marks)

Question 2

Peter Principle is a sole trade. Peter prepared his own financial statement in respect of the year ended 30 September 2004. This was as follows:

Profit & Loss as at 30 September 2004

| | £ | £ | | £ |
|-------------------------|--------|----------------|-------------|----------------|
| Stock | | 20,200 | Sales | 184,630 |
| Purchases | 87,850 | | Returns out | 590 |
| Returns in | 1,130 | 88,980 | | <u>184,040</u> |
| | | <u>109,180</u> | | |
| Stock at 1 October 2003 | | 16,170 | | |
| | | <u>93,010</u> | | |
| Net profit | | 96,030 | | |
| | | <u>189,040</u> | | <u>184,040</u> |

| | | | |
|---|---------|------------------|---------|
| Wages and salaries | 52,400 | Net profit b/d | 93,010 |
| Carriage in | 500 | Discount allowed | 2,310 |
| Rent and rates | 16,410 | Drawings | 9,440 |
| Discount received | 1,055 | | |
| General office expenses | 10,410 | | |
| Bad debts | 277 | | |
| Provision for doubtful debts (increase) | 261 | | |
| Depreciation | 2,932 | | |
| | <hr/> | | |
| | 84,245 | | |
| Gross profit | 20,515 | | |
| | <hr/> | | |
| | 104,760 | | <hr/> |
| | <hr/> | | 104,760 |

REQUIRED

(a) Prepare a corrected financial statement for Peter Principle. (18 marks)

Peter Principle had commenced business on 1 October 2002 by paying £20,000 into a business bank account. For the year ended 30 September 2003, the business earned a net profit of £6,200 and Peter took drawings of £8,700.

REQUIRED

(b) Write up Peter Principle's capital account in respect of the year ended 30 September 2004 following the correction of his financial statement. You are to show both the balance brought down on 1 October 2003 and balance carried down on 30 September 2004. (7 marks)

Question 3

Patricia Blair records her bank and cash transactions in a 3-column cash book. On 31 May 2003, she had a cash balance of £110 and a bank overdraft of £745. The following transactions took place during June 2003:

June

- 2 Received cheque from S Petal in full settlement of a debt of £100. Petal deducted 4% settlement discount
- 5 Withdrew £200 cash from the bank for office use
- 9 Paid wages in cash £250
- 10 Made cash sales of £1,100
- 11 Paid £500 cash into bank
- 15 Patricia withdrew £150 by cheque for personal use
- 16 Received cheque for £300 from L Kane

- 18 Paid W Tell by cheque , £180 , in full settlement of a debt of £190
- 19 L Kane's cheque returned by bank marked 'refer to drawer'
- 21 Made cash sales of £500 of which £400 was paid straight into bank
- 23 Received a cheque for £18 from T Green in full settlement of a debt for £20
- 26 Purchased goods for cash , £400
- 27 Paid C Jones by cheque , his account of £150. Settlement discount of 2% was deducted
- 28 Paid salaries by cheque , £550
- 30 Advised by the bank that the business had been charged £65 in respect of overdraft interest

REQUIRED

- (a) Write up the Cash Book of Patricia Blair for the month of June 2003. Balance the Cash Book and bring down the balance at 1 July 2003. (16 marks)

The balances on Patricia's Discount Allowed Account and Discount Received Account at 31 May 2003 were £1,300 and £1,790 respectively.

REQUIRED

- (b) Write up both the Discount Allowed Account and the Discount Received Account for the month of June 2003 , in Patricia Blair's General Ledger. You are to assume that both balances had been correctly brought down on 1 June 2003. (4 marks)

The cheque received from L Kane on 16 June 2003 represented the balance on his account in Patricia Blair's sales ledger at 1 June 2003.

REQUIRED

- (c) Write up the account of L Kane , in Patricia Blair's sales ledger , for the month of June 2003. (5 marks)

Question 4

During January 2004 , M Marks made the following sales on credit to S Spencer:

| Date | List Price |
|------------|------------|
| Jan | £ |
| 6 | 300 |
| 9 | 450 |
| 15 | 200 |

Marks allows Spencer a 20% trade discount off list price.

No other credit sales took place during January 2004.

REQUIRED

(a) Prepare M Marks' Sales Day Book for the month of January 2004. (4 marks)

During February 2004 , Spencer returned goods to Marks as follows:

| Date | List Price |
|------------|------------|
| Feb | £ |
| 3 | 80 |
| 4 | 45 |

REQUIRED

(b) Prepare M Marks's Sales Returns Day Book for the month of February 2004.
(3 marks)

At 1 January 2004 , the debit balance on S Spencer's sales ledger account was £500. Spencer paid this by cheque on 2 February 2004 less a cash settlement discount of 2 %.

On 1 March 2004 , Marks was notified that Spencer had been declared bankrupt and that no further payments would be forthcoming. On 31 March , Marks decided to write-off the remaining balance on Spencer's account as a bad debt.

REQUIRED

- (c) Write up the account of S Spencer in the sales ledger of M Marks , to reflect all of the transactions 1 January 2004 to 31 March 2004. M Marks balances his sales ledger accounts at the end of each month. (14 marks)
- (d) Why do you think M Marks offers his customers a cash settlement discount ?
(2 marks)
- (e) Explain what is meant by the term **trade discount**. (2 marks)

2003 年 LCCI 初級考試試卷題目

Question 1

Alan Peters , a retailer of toys , prepares final accounts at the end of each six-month period. On the 1 January 2002 , the following balances appeared in his books:

| | £ |
|---------------------|------------|
| Telephone | 150 credit |
| Insurance | 250 debit |
| Rent Payable | 400 debit |
| Interest Receivable | 600 debit |

During this six months ended 30 June 2002 , the following transactions took place. All receipts and payments were made by cheque:

| | £ |
|-------------|--|
| 15 January | Paid telephone expenses 220 |
| 29 January | Paid rent for the three months ending 30 April 2002 1,200 |
| 27 February | Paid insurance for the three months ending 31 May 2002 375 |
| 16 March | Reimbursed employee for sundry telephone costs 45 |
| 1 April | Received 8% interest on Deposit Account in respect of the year ended 31 March 2002 800 |
| 18 April | Paid sundry insurances for the period ended 30 June 2002 310 |
| 15 June | Paid rent for the three months ended 31 July 2002 1,500 |

Additional information:

- (1) At 30 June 2002 , Alan Peters owned £135 for telephone and the insurance premium of £375 in respect of the three months ended 31 August remained unpaid.
- (2) The amount in the Deposit Account and the annual interest rate remained unaltered.

REQUIRED

- (a) Open the four ledger accounts listed above and enter the stated balances. Post all payments and adjustments , and balance the accounts at 30 June 2002 at the same time making the appropriate transfers to the Profit & Loss Account. (20 marks)

On 1 July 2002 , Alan Peters' stationery stock was valued at £500. On 16 July he

purchased additional supplies for £180 cash and on 25 July took , for his own use , some stationery costing £80.

REQUIRED

(b) Write up the stationery account from the above details and balance the account at 31 July 2002. (5 marks)

Question 2

The following information related to the banking transactions of Monty Parsons for the month of April 2002:

Cash Book (bank columns only)

| April | £ | April | Cheque No | £ | |
|-------|---------|-------|-----------|------------------------------|-----------|
| 1 | Bal.b/d | 3,540 | 1 | Transfer to Disposit Account | 4,000 |
| 4 | Sales | 3,800 | 2 | Wages | (420) 800 |
| 21 | B Brush | 700 | 9 | Wages | (421) 800 |
| 28 | J Allen | 1,500 | 12 | Purchases | (422) 943 |
| 30 | Sales | 1,600 | 15 | Drawings | (423) 500 |
| | | | 16 | Wages | (424) 800 |
| | | | 22 | Stationery | (425) 90 |
| | | | 23 | Wages | (426) 850 |
| | | | 30 | Wages | (427) 900 |

Bank Statement

| April | Dr £ | Cr £ | Balance £ | |
|-------|----------------------------|---------|--------------|----|
| 1 | Balance b/d | | 3,540 | Cr |
| | Transfer to Deposit | 4,000 | 460 | Dr |
| 2 | P Hamper : refer to drawer | 150 | 610 | Dr |
| 5 | Credit | | 3,800 | |
| | 420 | 800 | 2,390 | Cr |
| 12 | 421 | 800 | 1,590 | Cr |
| 15 | 422 | 943 | | |
| | P Jacks C/T | | 2,100 | Cr |
| 18 | 423 | 500 | 2,247 | Cr |
| 19 | 424 | 800 | 1,447 | Cr |
| 23 | Bank charges | 450 | | |
| | B Brush | | 700 | Cr |
| 25 | Insurance D/D | 200 | 1,497 | Cr |
| 26 | 426 | 850 | 647 | Cr |
| 29 | Rent - S/O | 300 | 347 | Cr |

REQUIRED

- (a) Calculate the provisional cash book balance on 30 April 2002 and enter this balance in your answer book. Update the cash book by entering any relevant additional items from the bank statement. (8 marks)
- (b) Prepare a bank reconciliation statement at 30 April 2002. (12 marks)

The Deposit Account opened on the 1 April 2002 with the transfer of £4,000 , earns interest at the rate of 10% per annum. This interest is added to the account on the 30 September and 31 March each year and is calculated on the Deposit Account balance at the time the interest is due.

REQUIRED

- (c) Write up the Deposit Account for the year ended 31 March 2003 , as it would appear in the books of Monty Parsons. (5 marks)

Question 3

Francis Kelvin owns a business that makes and sells china animals. During the financial year ended 31 December 2002 he incurred the following items of expenditure:

- (i) Clay for making the china animals
- (ii) Wages of sales staff
- (iii) Purchase of a potters wheel for use in the business
- (iv) Installation costs for the potters wheel
- (v) Wages of staff operating the potters wheel
- (vi) Redecoration of store-room
- (vii) Purchases of a burglar alarm for the store-room
- (viii) Payment of extra wages to own staff for fitting the burglar alarm
- (ix) Payment of architects fees for designing the proposed new shop
- (x) Purchases of a new telephone system for the business

REQUIRED

- (a) List the above number (i) to (x) in your answer book and against each number state whether the related expenditure is **either** revenue or capital. (13 marks)

On 5 July 2000 , Francis Kelvin purchased on credit from CFD , a new computer system for £16,000. Francis depreciates all of his equipment at 25% per annum using the rededucing balance method. He provides a full years depreciation in the year of purchase but no depreciation in the year of sale. On 1 September 2002 , Francis sold the computer system for £5,000 cash.

REQUIRED

(a) In the books of Francis Kelvin , prepare the following ledger accounts to record the above information:

- (i) Computer Asset Account (4 marks)
- (ii) Computer Provision for Depreciation Account (4 marks)
- (iii) Disposal of Computer Account (4 marks)

Question 4

The following list of balances was extracted from the books of W Eastern at 31 March 2003:

| | £ |
|----------------------------|---------|
| Carriage in | 1,520 |
| Carriage out | 800 |
| Purchases | 125,600 |
| Office equipment | 20,000 |
| Motor vehicle | 17,000 |
| Sales | 235,700 |
| Wages and salaries | 61,000 |
| Lighting and heating | 8,400 |
| Rent payable | 6,200 |
| Vehicle running costs | 4,000 |
| Telephone expenses | 7,650 |
| General office expenses | 3,180 |
| Debtors | 36,200 |
| Creditors | 22,440 |
| Provision for Depreciation | |
| Motor vehicle | 6,800 |
| Office equipment | 10,000 |
| Drawings | 15,900 |
| Bank (credit balance) | 7,070 |
| Cash | 300 |
| Stock (1 April 2002) | 8,000 |
| Returns inwards | 3,300 |
| Returns outwards | 1,800 |
| Owners Capital | 35,240 |

Additional information at 31 March 2003:

- (1) Stock on hand was valued at £10,920
- (2) Rent prepare £850

- (3) General expenses accrued £454
- (4) Depreciation is to be provided for as follows:
 - Motor vehicle – 40% reducing balance
 - Office equipment – 25% straight line
- (5) A doubtful debts provision is to be created at 3% of closing debtors

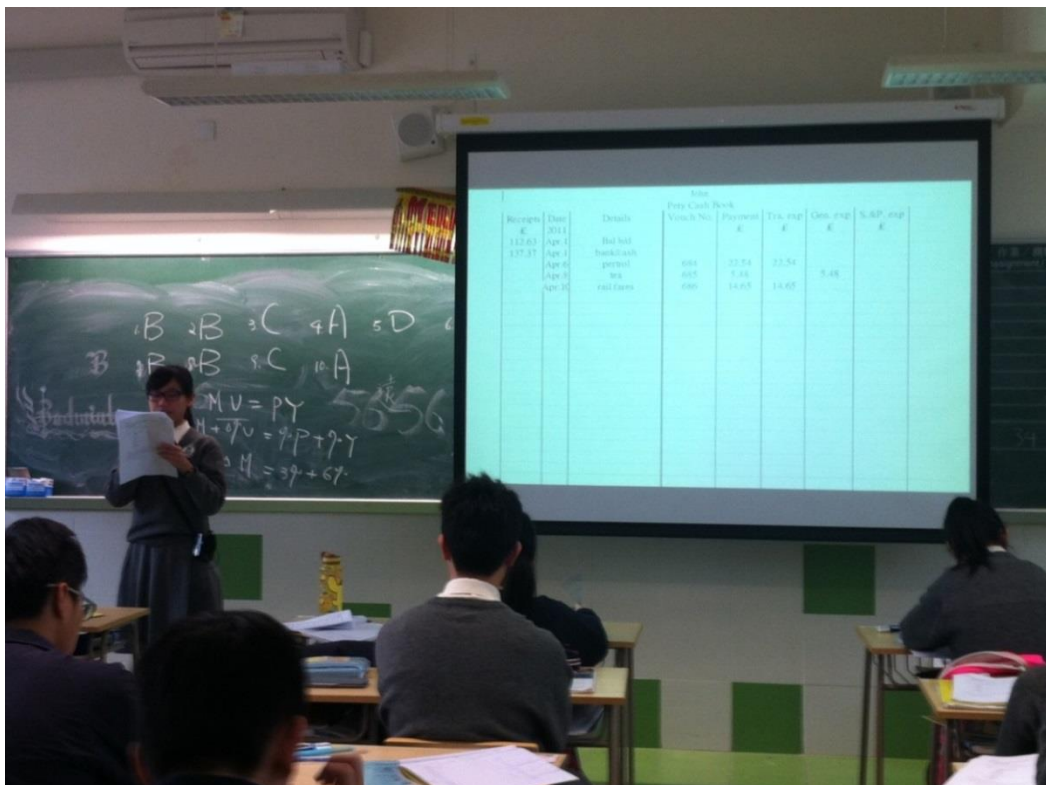
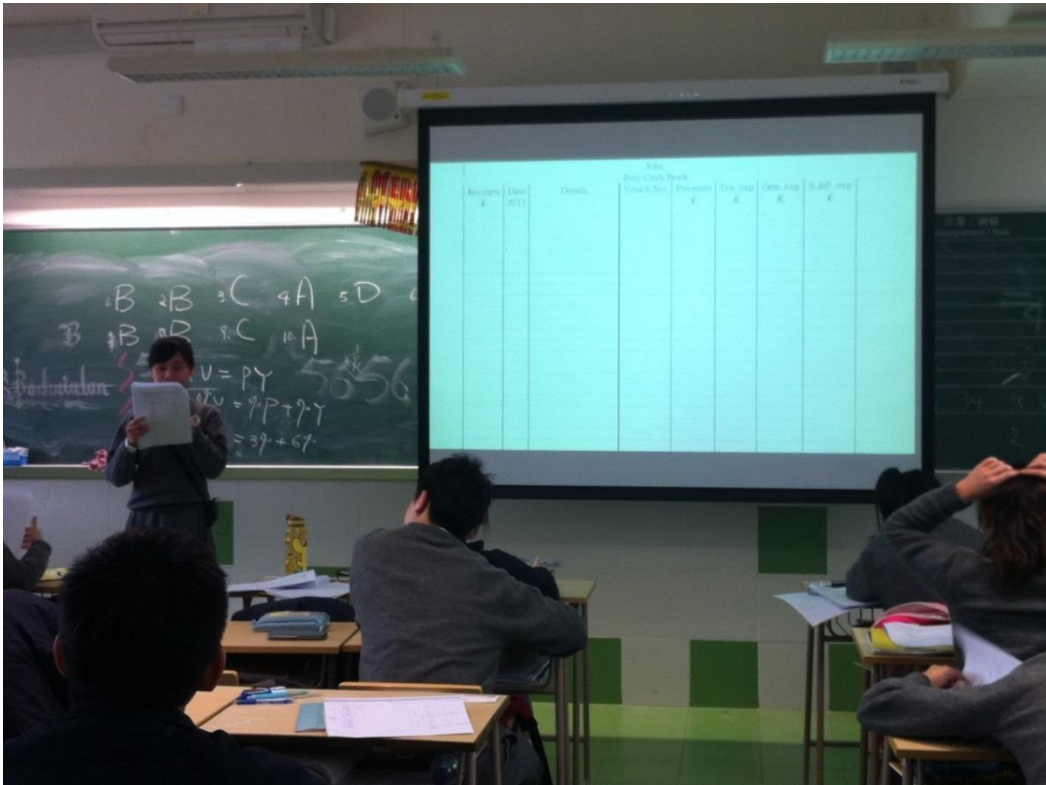
REQUIRED

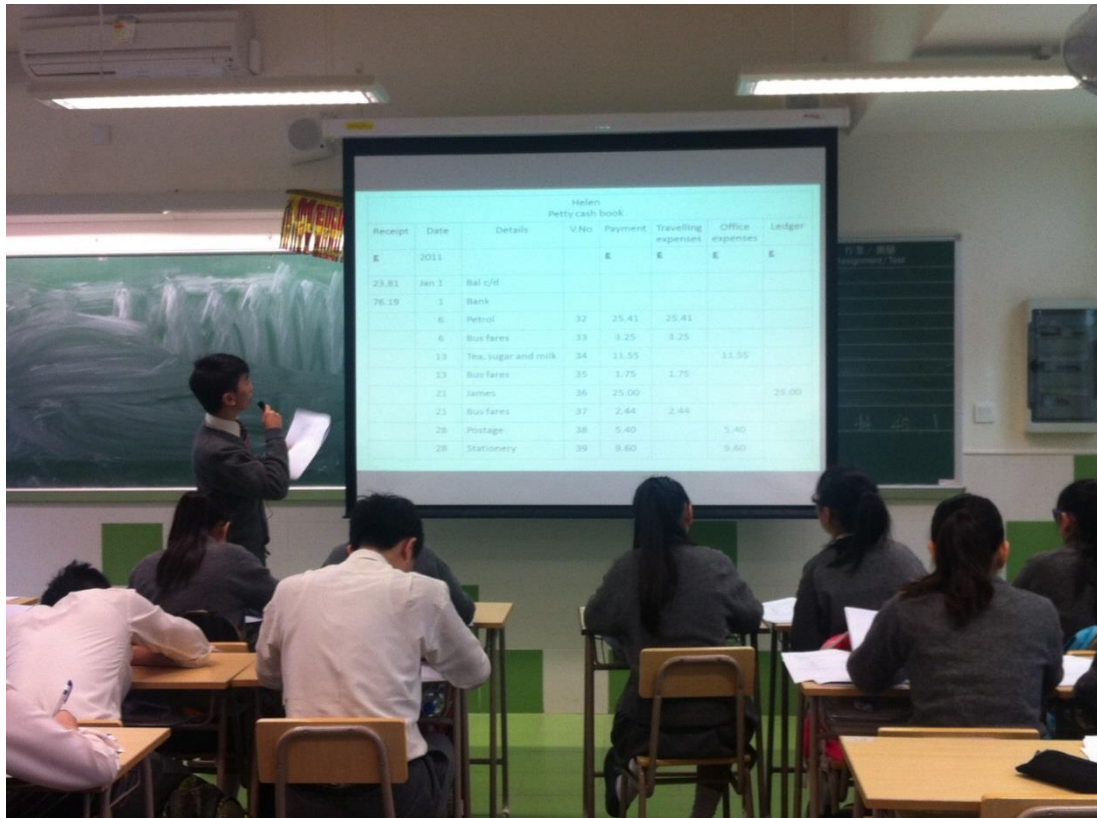
Prepare for W Eastern:

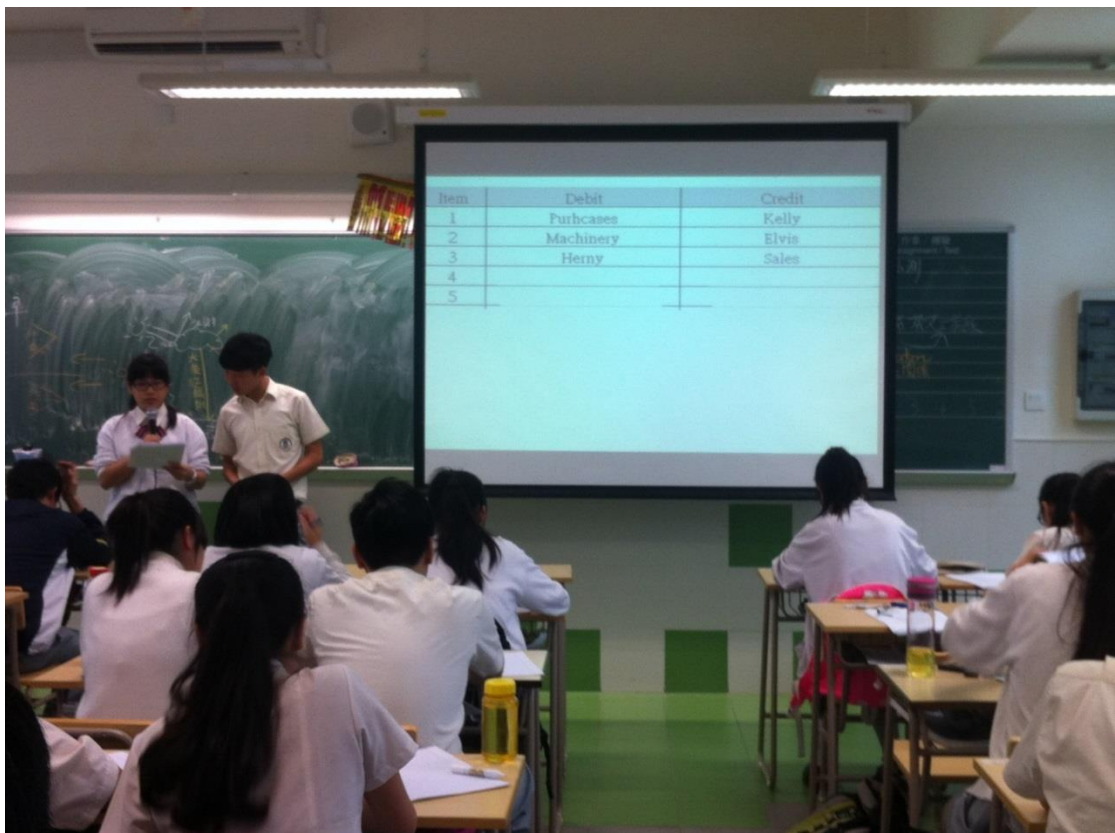
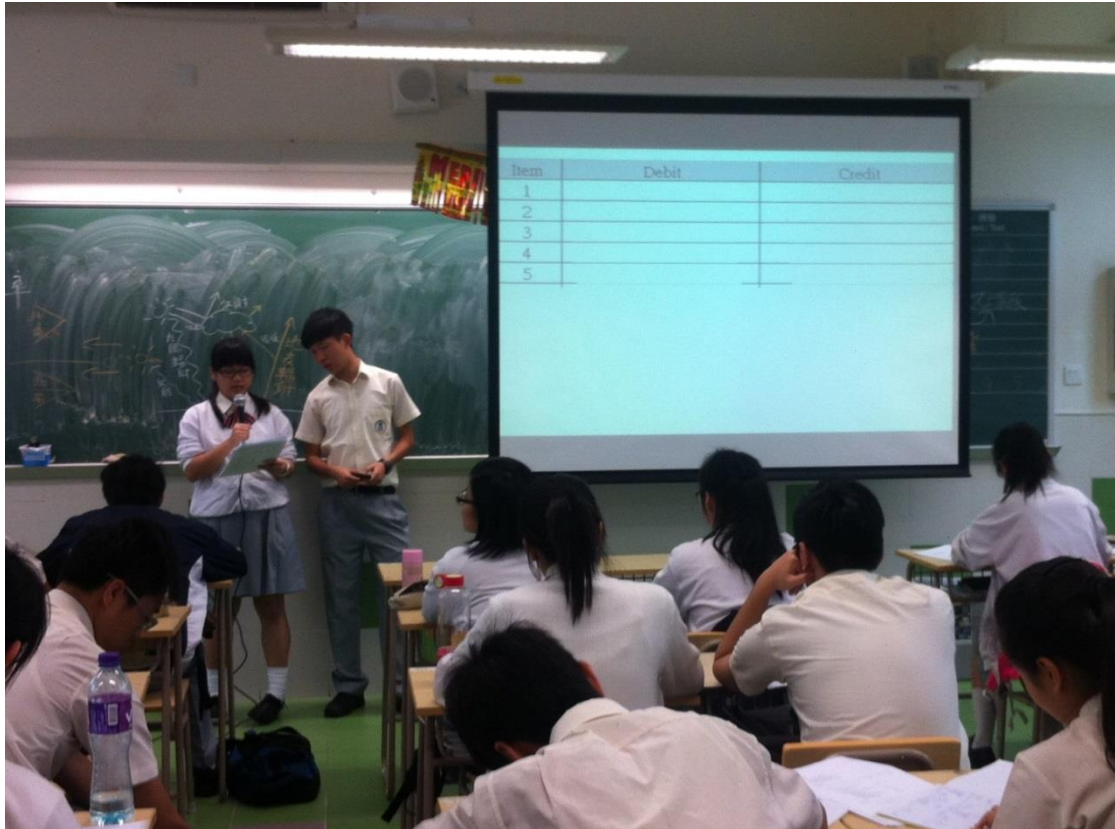
- (a) A Trading , Profit & Loss Account for the year ended 31 March 2003.
(16 marks)
- (b) A Balance Sheet at 31 March 2003. (9 marks)

附錄

課堂照片分享











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