Level 1 Book-keeping

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

Answ

LCCI 考試提示

1. Level 1 Book-keeping 考試時間為 1 小時，內有 5 條題目，全部
2. 全部 Level 1 Book-keeping 課程內容均有出現，因為考試形式非
多個答案，例如 Question 1，(ii)先問 Payroll 怎樣計算，因為 Pa
Cash Book，因為 Cash Book (bank column)與 Bank Statement 需
Reconciliation Statement
3. 現時考試形式，共發 2 本冊，1 本為 Question & Answer Book
4. 一開始考試時，可先睇考問是否有個冲算錯誤出現，非常有
5. 有時候個答案多的空位寫答案，例如 3 行，但其實答案只需
6. 用藍色件筆，可用字典，可用計算機(最New考試時，會註明
7. 盡量不要寫太簡寫，例如 Current Assets 不要寫 CA，這樣

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