

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

Answer

LCCI 考試提示

1. Level 1 Book-keeping 考試時間為 3 小時，內有 5 個題目，全部
2. 全部 Level 1 Book-keeping 課程內容均應溫習，因為考試形式甚多與複雜，例如 Question 1，(試先開 Payroll 怎樣計算，因為 Pe Cash Book，因為 Cash Book (bank column) 與 Bank Statement 與 Reconciliation Statement
3. 說明考試形式，紙卷 2 套圖，1 套為 Question & Answer Book
4. 一開始考試時，可在學生間及所有個同學做試紙題，並實寫。
5. 有時被問到很多的答位寫答題，例如 3 行，但其實答位只寫
6. 用黑色作筆，可用半圓，可用計算機(紙卷內有說明)，會計師
7. 盡量不要弄英文錯寫，例如 Current Assets 不要寫 CA，這樣才



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September 2020

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