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114 The accounting transactions of service and trading activities with relation to the usage of source documents, the double entry principle and influence of the double entry transactions on the accounting equation 111 briefly describe the basic accounting concepts, principles and policy 112 identify the different forms of organisations

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JUNE 2013 EXAMINATION

transactions affecting more than one accounting period (d) prepare revenue and expense accounts for recording the transactions for the next accounting period 8 A distinguishing characteristic of the financial statements of a Trading company is that: (a) the Balance Sheet shows a subtotal for working capital

Paper F3

Financial Accounting Specimen Exam applicable from June 2014 Paper F3 4 Annie is a sole trader who does not keep full accounting records The following details relate to her transactions with equivalent of 5% of the trade receivables based on past events

ACCOUNTING PAPER MEMORANDUM QUESTION 1

ACCOUNTING PAPER MEMORANDUM QUESTION 1 11 BANK RECONCILIATION 111 Any TWO points Possible answers: • For internal control purposes • To identify the correct bank balance/update records • Deposits made and cheques issued not only affect the business but also the bank concerned

Sample Test for Financial Accounting

Sample Test for Financial Accounting Multiple Choice Identify the letter of the choice that best completes the statement or answers the question ____ 1 In the annual report, where would a financial statement reader find out if the company's financial statements give a fair depiction of its financial position and operating results? a

Accounting Principles Question Paper, Answers and

accounting and bookkeeping principles, practices, concepts and methods featured in the unit and there was good evidence of preparation and practice with regard to structure, format and presentation of accounting data and information among the sound financial statements, double-entry bookkeeping and cash budgets submitted

N5 Financial Accounting Question Papers 2012 Memorandum

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specific date It also helps us analyze the past performance and plan the future courses of action Definition of Accounting The American Institute of

Certified Public Accountant has defined Financial Accounting as: “the art of recording, classifying and summarizing in a significant manner and in terms of

(BUS-AC3) FINANCIAL ACCOUNTING

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P R I N C I P L E S O F F I N A N C I A L A C C O U N T I N G

This exam evaluates students’ knowledge and ability to record business transactions, summarize these transactions, and prepare, interpret, and use financial statements This exam covers the accounting cycle, merchandising concerns, and financial assets It also assesses students’ knowledge of plant assets, liabilities, and stockholders

Fin Accounting N6 Syllabus Revised 15-05-14

the external exam paper/s, eg if the examination paper counts 200 marks for 3 hours, then the test should count 60-70 marks for 1 hour duration At least 40 - 50% of the syllabus content must be 71 To pass Financial Accounting N6, a candidate must obtain a final mark of 40% by

Report 191 Part 2 - Pages

2 This report replaces all the previous NATED 02-190, NATED 02-191 and 190 and 191 Reports Technical college students registering for the first time, must register for the