C 2, 3 and 4

- 1 Which statements about book-keeping and accounting are correct?
  - 1 Accounting is performed periodically rather than daily.
  - 2 Accounting relies on having accurate book-keeping records.
  - 3 Book-keeping includes the preparation of financial statements.
  - 4 Book-keeping involves the recording of financial transactions.
  - What increases owner's capital?

1, 2 and 4

- A bank loan extended from five to ten years
- B purchase of inventory on credit
- C purchase of machinery by cheque
- D transfer of vehicle to business from private use

1 and 3

3 Carl, a trader, took goods from the business for his own use. These goods had cost \$100, and \$8 carriage had been paid for them to be delivered to the business.

How would this be recorded in Carl's accounts in the books of the business?

- A debit Carl's capital account \$100
- B debit Carl's capital account \$108
- C debit Carl's drawings account \$100
- D debit Carl's drawings account \$108
- 4 Shula's financial year ends on 31 March. On 1 April 2021 there was a credit balance of \$100 on Yasmin's account in Shula's purchases ledger.

What does this mean?

- A Shula had paid \$100 to Yasmin.
- B Shula owed \$100 to Yasmin.
- C Yasmin had paid \$100 to Shula.
- D Yasmin owed \$100 to Shula.
- Hasina buys radios from Nazneen at a list price of \$10 each. Hasina bought 12 radios and was offered 20% trade discount and 4% cash discount. Two radios were faulty and were returned to Nazneen.

What was the total of the credit note issued by Nazneen?

- A \$15.36 B \$16.00
- C \$19.20
- D \$20.00

D 2 and 4 only

# **Igcse Accounting Past Paper Answer Sheet**

**Lei Huang** 

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web bei pvc oder nadelfilz solltest du eher auf eine trapezklinge zurückgreifen den teppichboden vor der verlegung 1 bis 2 tage im verlegeraum akklimatisieren lassen damit er sich der luftfeuchtigkeit und der raumtemperatur anpassen kann so erreichst du ein optimales verlegeergebnis

selbst teppichböden pvc und parkett verlegen schritt für schritt - Apr 22 2022