



Exam ID 321

Qualification:

Level 3 Certificate in Bookkeeping (QCF)

(Accreditation number: 500/8479/3)

**Level 3 Certificate in Manual Bookkeeping
(QCF)**

(Accreditation number: 500/9260/1)

**Level 3 Certificate in Applied Bookkeeping
(QCF)**

(Accreditation number: 500/9262/5)

Examination: June 2012

Units:

Record transactions and make accounting adjustments – M601/0732

Prepare financial statements for a not for profit organisation – D601/0757

MODEL ANSWERS PAPER 1

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Mastering Bookkeeping, 10th Edition Peter Marshall, 2017-04-06 The book explains the principles and practice of bookkeeping sequentially including The bank reconciliation Writing up the petty cash book Extracting a trial balance Accruals and prepayments Setting up a limited company Accounting for VAT Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more The 10th edition also includes significant enhancements to reflect the teachings of the principle bookkeeping institutes as they endeavour to raise the professional competence of their members For example accounting staff are increasingly being required to extend their record keeping into management accounts areas The new edition includes chapters on stock control and budgetary control accounting In addition it will include more detailed guidance on the significance and importance of ratio analysis and statements of sources and application of funds plus the latest available IAB and ICB exam papers

Computerised Book-Keeping Peter Marshall, 2011-06-01 This book is suitable for those preparing for the examinations of ICB AAT IAB OCR AQA and all other courses in computerised accounting Learning computerised book keeping skills is very different from manual accounting It can seem more like learning computer studies than book keeping and it is often difficult to connect it with what may have been previously learned in manual book keeping In this book Dr Marshall resolves this problem with the same skill and insight that made his book on manual book keeping Mastering Book keeping so useful to readers over the years Deliberately constructing a clear and continuous bridge between the methods so that the student never loses sight of the double entry concept he presents the material in a way that makes computerised book keeping clear and easy to understand

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