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Unit 3 Further Aspects of Financial
Accounting ... Identify the relevant
international accounting standard to be
applied to each of the situations (1) to (3).

[3 marks] 1 2 3 ... A-level Accounting
Specimen question paper Unit 03 Author:
AQA Subject: A-level Accounting

Keywords:

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accounting principles, concepts and
techniques. AO2: Application Select and
apply knowledge and understanding of
accounting principles, concepts and
techniques to familiar and unfamiliar
situations. AO3: Analysis and Evaluation

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68: 61 54: 47 40 ...

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1.2 Purposes of accounting: 1. To quantify items such as sales, expenses and profit 2.

To present the accounts in a meaningful way so as to measure the success of the business 3. To provide information to the owner of the business and to other stakeholders

1.3 • documents processing of source documents relating to accounting transactions

AS Unit 1 Introduction to Financial Accounting

State the formula used. 3 AO1 - 3 marks

Formula Fixed costs Contribution per unit

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(1) Answer is 2 106 units (2) 200 000 OF
from (2) = 2 105.263 (1)OF 95 OF from
(3) Marker note Accept contribution in the
formula provided the contribution per unit
figure is used in the calculation

Mark scheme: Paper 1 Financial and management accounting ...

ACCOUNTING . Unit 1 Introduction to
Financial Accounting . Tuesday 17 May
2016 Afternoon Time allowed: 1 hour 30
minutes . Materials . For this paper you
must have: A calculator . Instructions •
Use black ink or black ball-point pen. •
Fill in the boxes at the top of this page. •
Answer all questions.

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