

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

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 課程內容均會溫習，因為考試形式為多個選擇，例如 Question 1，(a)先問 Payroll 怎麼計算，因為 Pay Cash Book，因為 Cash Book (bank column)與 Bank Statement 需 Reconciliation Statement
3. 說明考試形式，紙卷 2 套圖，1 本為 Question & Answer Book
4. 一開始考試時，可先舉手問是否有額外單張紙供應，若沒有。
5. 有時被問很多的答案與選擇，例如 3 行，但其實答案只有一
6. 用黑色作答，可用筆與，可用計算機(紙卷內考試時，會註明)
7. 盡量不要寫太長篇，例如 Current Assets 不要寫 100，這樣

Answer

Mark Scheme

September 2020

Pearson LCCI Certificate
(VRQ)
Level 1 (ASE20091)



Mark Scheme

November 2019

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Table of Contents Lcci Past Papers 2011

1. Understanding the eBook Lcci Past Papers 2011
 - The Rise of Digital Reading Lcci Past Papers 2011
 - Advantages of eBooks Over Traditional Books
2. Identifying Lcci Past Papers 2011
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Lcci Past Papers 2011
 - User-Friendly Interface
4. Exploring eBook Recommendations from Lcci Past Papers 2011
 - Personalized Recommendations

- Lcci Past Papers 2011 User Reviews and Ratings
- Lcci Past Papers 2011 and Bestseller Lists
- 5. Accessing Lcci Past Papers 2011 Free and Paid eBooks
 - Lcci Past Papers 2011 Public Domain eBooks
 - Lcci Past Papers 2011 eBook Subscription Services
 - Lcci Past Papers 2011 Budget-Friendly Options
- 6. Navigating Lcci Past Papers 2011 eBook Formats
 - ePub, PDF, MOBI, and More
 - Lcci Past Papers 2011 Compatibility with Devices
 - Lcci Past Papers 2011 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Lcci Past Papers 2011
 - Highlighting and Note-Taking Lcci Past Papers 2011
 - Interactive Elements Lcci Past Papers 2011
- 8. Staying Engaged with Lcci Past Papers 2011
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Lcci Past Papers 2011
- 9. Balancing eBooks and Physical Books Lcci Past Papers 2011
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Lcci Past Papers 2011
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Lcci Past Papers 2011
 - Setting Reading Goals Lcci Past Papers 2011
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Lcci Past Papers 2011
 - Fact-Checking eBook Content of Lcci Past Papers 2011

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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