

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答案，例如 3 行，但其實答案只需
6. 用黑色作答，可用筆或，可用計算機(紙卷考試時，會註明)
7. 盡量不要寫太多答案，例如 Current Assets 不要寫 100，這樣

Answer

Mark Scheme

September 2020

Pearson LCCI Certificate
(VRQ)
Level 1 (ASE20091)



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November 2019

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