

Accounting for AQA: AS/A-Level Year 1 Question Bank Corrections

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On the bank statement the dates '4 Jun' and '5 Jun' would be better as '2 Jun' and '3 Jun' respectively

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Question 8

Note that provision for depreciation of non-current assets as at 1 May 20-2 should read "£25,000".

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Question 6

4th bullet, second sentence

Should read... 'Apart from in the bank account, this has not been recorded in the books of account'.

5th bullet, second sentence

Should read 'The issue was fully subscribed and, apart from in the bank account, this has not been recorded in the books of account.'

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Question 5

The text: 'Additional information for the year ending 31 December 20-4:' should be deleted

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Question 2, first line, second sentence, delete 'cost' and insert 'selling'.

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Answer to Question 8

Working 3 should read "£25,000 provision for depreciation at start of year - £7,500 depreciation on vehicle sold = £17,500. £27,500 provision for depreciation at end of year - £17,500 = £10,000 depreciation for year (as shown in income statement)"