



Accounting for AQA: A-level Part 1

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The forms and formats include:

- income statement of a sole trader
- statement of financial position of a sole trader
- income statement (internal use) of a limited company
- statement of financial position (internal use) of a limited company
- statement of changes in equity
- ledger accounts
- invoice
- cash book
- units/batches produced and sold

INCOME STATEMENT OF A SOLE TRADER

INCOME STATEMENT OF		
FOR THE YEAR/PERIOD ENDED.....		
	£	£
Revenue		.....
Less Sales returns>Returns inwards		.....
Net revenue		<u>.....</u>
Opening inventory		.....
Purchases	.....
Less Goods for own use	.....
Less Purchases returns>Returns outwards	<u>.....</u>	
	
Add carriage in	<u>.....</u>	
		<u>.....</u>
	
Less Closing inventory		<u>.....</u>
Cost of sales		.....
Gross profit		<u>.....</u>
Add income:		
Discounts received		.....
Reduction in provision for doubtful debts		.....
Irrecoverable debts recovered		.....
Profit on sale of non-current assets		<u>.....</u>
	
Less expenses (listed in any order):		
Vehicle running expenses		.....
Rent		.....
Rates		.....
Heating and lighting		.....
Telephone		.....
Salaries and wages*		.....
Discounts allowed		.....
Carriage out		.....
Depreciation of non-current assets		.....
Loss on sale of non-current assets		.....
Irrecoverable debts written off		.....
Increase in provision for doubtful debts		<u>.....</u>
	
Profit/(Loss) for the year		<u>.....</u>

*Wages are sometimes listed as an expense in the trading section of the income statement.

STATEMENT OF FINANCIAL POSITION OF A SOLE TRADER

STATEMENT OF FINANCIAL POSITION OF		AS AT	
Non-current Assets	Cost £	Accumulated depreciation £	Net book value £
Property
Equipment
Vehicles
etc
	<hr/>	
	<hr/>	
Current Assets			
Inventories		
Trade receivables		
Less Provision for doubtful debts		
	<hr/>	
Prepayment of expenses (other receivables)		
Accrual of income (other receivables)		
Bank/cash (cash and cash equivalents)		
	<hr/>	
	<hr/>	
Less Current Liabilities			
Trade payables		
Accrual of expenses (other payables)		
Prepayment of income (other payables)		
Bank overdraft		
	<hr/>	
	<hr/>	
Net Current Assets or Working Capital		
		
Less Non-current Liabilities			
Loans		
		
NET ASSETS		
		
FINANCED BY			
Capital			
Opening capital		
Add Profit/(Less Loss) for the year		
		
Less Drawings		
		
		
		

Practical point: When preparing handwritten final accounts, it is usual practice to underline all the headings and sub-headings shown in bold print in the example layout.

INCOME STATEMENT (INTERNAL USE) OF A LIMITED COMPANY

.....LIMITED			
INCOME STATEMENT FOR THE YEAR/PERIOD ENDED			
	£	£	£
Revenue			.....
Less Sales returns>Returns inwards			.....
			<u>.....</u>
Opening inventory		.....
Purchases	.....	
Less Purchases returns>Returns outwards	.....	
	<u>.....</u>		
		
Add carriage in	<u>.....</u>		
		<u>.....</u>	
		
Less Closing inventory		<u>.....</u>	
Cost of sales			<u>.....</u>
Gross profit			<u>.....</u>
Add income:			.....
Discounts received			.....
Irrecoverable debts recovered			.....
Reduction in provision for doubtful debts			.....
Profit on sale of non-current assets			<u>.....</u>
		
Less expenses (listed in any order):			
Discounts allowed		.....
Expenses		.....
Loss on sale of non-current assets		.....
Depreciation of non-current assets		<u>.....</u>	
			<u>.....</u>
Profit/(Loss) from operations			<u>.....</u>
Less finance costs			<u>.....</u>
Profit/(Loss) for the year before tax			<u>.....</u>
Less tax			<u>.....</u>
Profit/(Loss) for the year after tax			<u>.....</u>

STATEMENT OF FINANCIAL POSITION (INTERNAL USE) OF A LIMITED COMPANY

.....LIMITED			
STATEMENT OF FINANCIAL POSITION AS AT			
Non-current Assets	Cost/Reval'n £	Accumulated depreciation £	Carrying amount £
<i>Intangible</i>			
Goodwill
<i>Property, plant and equipment</i>			
Property
Machinery
Fixtures and fittings
etc
Current Assets			
Inventory		
Trade and other receivables		
Less provision for doubtful debts		
		
Prepayments		
Cash and cash equivalents		
		
Less Current Liabilities			
Trade and other payables		
Accruals		
Bank overdraft		
Tax liabilities		
		
Net Current Assets or Working Capital			
		
Less Non-Current Liabilities			
Debentures			
NET ASSETS			
EQUITY			
Authorised Share Capital			
x (number) ordinary shares of £x (nominal value) each		
Issued Share Capital			
x (number) ordinary shares of £x (nominal value) each, fully/partly paid		
Capital Reserves			
Share premium		
Revaluation reserve		
		
Revenue Reserve			
Retained earnings		
TOTAL EQUITY			

Note: the statement of financial position can be presented using a number of columns, as required.

STATEMENT OF CHANGES IN EQUITY**Statement of Changes in Equity for the year ended**

	Issued share capital £	Share premium £	Retained earnings £	Total £
Balances at start				
Profit for the year				
Dividends paid				
Issue of share capital				
Balances at end				

LEDGER ACCOUNTS

Dr

Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr

Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr

Cr

Date	Details	Amount	Date	Details	Amount
		£			£

INVOICE

INVOICE									
<p>from</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>									
<p>invoice to</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>				<p>invoice no account your reference</p> <p>date</p>					
<p>deliver to</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>									
product code	description	quantity	unit price £	unit	total £	trade discount %	net £		
<p>terms</p>						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">TOTAL</td> <td style="width: 20%;"></td> </tr> </table>		TOTAL	
TOTAL									

UNITS/BATCHES PRODUCED AND SOLD

Units/Batches produced and sold			
	£	£	£
Revenue			
Variable costs:			
Direct materials			
Direct labour			
Overheads			
Semi-variable costs:			
Variable element			
Fixed element			
Total cost			
Total profit			