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Work Out

Accounting

'A' Level

P. Stevens
and
B. Kriefman

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Acknowledgements

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Examination Boards for Advanced Level

Syllabuses and past examination papers can be obtained from:

The Associated Examining Board (AEB)

Stag Hill House
Guildford
Surrey GU2 5XJ

University of Cambridge Local Examinations Syndicate (UCLES)

Syndicate Buildings
Hills Road
Cambridge CB1 2EU

Joint Matriculation Board (JMB)

78 Park Road
Altrincham
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University of London School Examinations Board (L)

University of London Publications Office
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London WC1E 6EE

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17 Fitzroy Place
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Cotham Road
Bristol BS6 6DD

Welsh Joint Education Committee (WJEC)
245 Western Avenue
Cardiff CF5 2YX

Northern Ireland Schools Examination Council (NISEC)
Examinations Office
Beechill House
Beechill Road
Belfast BT8 4RS

Introduction

How to Use this Book

This book makes the assumption that you have already mastered the subject at 'O' level and if this is not so you may find it necessary to refer back to your 'O' level textbook in order to understand some of the topics in this book. If you are not in possession of an appropriate 'O' level textbook then there is a suitable book in the 'O' level Work Out series. The 'A' level papers include many questions on topics examined at 'O' level but usually will introduce additional areas and involve far more calculations than at 'O' level.

In using this book you are recommended to read each chapter, making sure you understand the technique being explained before proceeding to the next point. You should then study the worked examples and solutions, ensuring that you fully understand how the solutions have been arrived at, and why.

Revision

Before you start to revise, find out exactly which syllabus you are following and obtain a copy of it. The book contains many questions from the most recent examination papers of various examination boards. However, having worked through these, you may wish to obtain copies of past papers from your own examination board. Certainly the best way to check your revision progress in Accounting is to work carefully through as many typical questions as you possibly can. Take a topic at a time, make certain that you understand fully the key points of theory and then attempt a range of questions.

The Examination

In practical accounting examinations it is vital that you allocate the time you spend on each question according to the number of marks awarded for the question. Calculate how long you can afford to spend on each question and do not spend more time on it.