P. Stevens and B. Kriefman

Work Out Accounting A Level

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First edition 1988
Reprinted twice
Second edition 1991
Reprinted once
Third edition 1995
Published by
MACMILLAN PRESS LTD
Houndmills, Basingstoke, Hampshire RG21 2XS
and London
Companies and representatives
throughout the world

ISBN 978-0-333-63990-0 ISBN 978-1-349-13781-7 (eBook)

DOI 10.1007/978-1-349-13781-7

A catalogue record for this book is available from the British Library.

10 9 8 7 6 5 4 3 2 1
04 03 02 01 00 99 98 97 96 95

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Good design

for effective revision

Syllabus analysis

Ensures you only do the topics you need – no more, no less

Start and completion columns Keeps tabs on your progress – see at a glance which areas still need to be worked through

Topic

L	AEB	OLE	Topic	Date attempted	Date completed	Self-assessment
✓	✓	✓	Business entity			
✓	✓	✓	Money measurement			
✓	✓	✓	Materiality			
✓	✓	✓	Going concern			
✓	✓	✓	Accruals/matching			
✓	✓	✓	Consistency			
✓	✓	✓	Prudence			

Chapter breakdown

Shows you in detail what is covered in the chapters

Self-assessment

For you to note how well you've done or areas which need to be revised again

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Acknowledgements

The University of London Entrance and School Examinations Council accepts no responsibility whatsoever for the accuracy or method in the answers given in this book to actual questions set by the London Board.

Acknowledgement is made to the Southern Universities' Joint Board for School Examinations for permission to use questions taken from their past papers but the Board is in no way responsible for answers that may be provided and they are solely the responsibility of the authors.

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Introduction

How to Use this Book

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

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.