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A-level Accounting Mark scheme Unit 01 - Past Papers

MARK SCHEME – A-LEVEL ACCOUNTING ACCN3 – 2120 – June 2014. 6 of 20 .

Workings: Revaluation account:

Inventory £ W1 (1) £ 3 400 (1) Non-current assets 26 500 Receivables W2 8 100 (2) W3 Bradshaw 7 500 (1)*OF Lloyd 5 000 *W3 W3 Pritchard 2 500 * 26 500

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3 (b) Explain how it is possible for a business to make a profit but have a decrease in cash resources. Use examples from the statement of cash flows to support your answer. [10 marks]
Profit is measured on an accruals basis (ie time related) (1) and cash is measured where it is actually received or paid (1).

A Level Accounting Mark scheme Unit 03 - Past Papers

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Ratio 2017 2016 2015 2014 Gross profit

% 35% 33% 30% 28% Profit in relation to revenue % 10% . 12% : 14% . 14% ...
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