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*Students* *Randall & Wang*

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and Credits / Assets = Liabilities +

Equity **Accounting-multiple choice**

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Workings-Part 1 Chapter 1 Principles of

Accounting

**Principles Of Accounts 7110**

**Answers**

Cambridge O Level - May/June 2015

7110 21 © Cambridge International

Examinations 2015 (d) Proposal

Accounting principle/concept 1 Change

the depreciation methods for non-

current assets Consistency 2 Remove

the provision for doubtful debts from the financial statements Prudence or Matching/Accruals (1)

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This ensures that an important word, phrase or figure is not overlooked.  
General Comments ... 7110 Principles of Accounts June 2015 ...

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PRINCIPLES OF ACCOUNTS 7110/01

Paper 1 Multiple Choice

October/November 2005 1 hour 15

minutes Additional Materials: Multiple

Choice Answer Sheet Soft clean eraser

Soft pencil (type B or HB is

recommended) READ THESE

INSTRUCTIONS FIRST Write in soft pencil.

Do not use staples, paper clips,

highlighters, glue or correction fluid.

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Paper 2 May/June 2003 1 hour 45 minutes Candidates answer on the Question Paper. Additional Materials: Multi-column Accounting Paper READ THESE INSTRUCTIONS FIRST Write your Centre number, candidate number and name on all the work you hand in. Write in dark blue or black pen in the spaces provided on the Question Paper.

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7110 Principles of Accounts June 2019 Principal Examiner Report for Teachers © 2019 Item 9 Many candidates correctly selected A as the key. This was an error of complete reversal so the totals of the trial balance would still balance. Item 10 The vast majority of candidate understood that the year-end transfer would involve a debit to the income

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candidates are given sufficient practice in the preparation of ledger accounts in

order to respond appropriately to questions in the future. (c) Candidates were required to identify the correct ledger for two given accounts. This was well received with many correct answers but weaker candidates lost marks by indicating the journal

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Cambridge General Certificate of Education Ordinary Level 7110 Principles of Accounts November 2014 Principal Examiner Report for Teachers © 2014 Item 23 Only those candidates with a thorough appreciation of subscriptions accounts selected the correct answer. Workings in the form of a “T” account would have been helpful to candidates.

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7110 Principles of Accounts November 2017 Principal Examiner Report for Teachers © 2017 Item 24 Candidates had to select an item which would affect the calculation of trade payables when

proper accounting records had not been maintained. Bad debts, discount allowed and returns inwards affect the sales not the purchases.

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Each correct answer will score one mark. A mark will not be deducted for a wrong answer. Any rough working should be done in this booklet. Calculators may be used. CAMBRIDGE INTERNATIONAL EXAMINATIONS Joint Examination for the School Certificate and General Certificate of Education Ordinary Level PRINCIPLES OF ACCOUNTS 7110/1 PAPER 1 Multiple ...

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