

## Principles Of Accounts 7110 Paper 2

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7110 Principles of Accounts June 2019 Principal Examiner Report for Teachers © 2019 changed hands. Depreciation is a non-money expense which affects the profit calculation but not the bank balance. Item 23 A number of candidates did not seem to be familiar with the items in a statement of changes in equity. The

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7110 Principles of Accounts June 2015 Principal Examiner Report for Teachers © 2015 Item 19 The key was selected by only a few candidates. Goods taken for personal use reduces the purchases. If these are not recorded the purchases is overstated, so the profit is understated. There is no effect on the

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7110 Principles of Accounts November 2010 Principal Examiner Report for Teachers © UCLES 2010 Items 17 and 29 These items involved the effect of errors on profit. It was anticipated that the majority of candidates would be able to correctly calculate the key in each case. Items 21 and 26 These items were both on the topic of incomplete records.

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Do not use staples, paper clips, glue or correction fluid. Write your name, Centre number and candidate number on the Answer Sheet in the spaces provided unless this has been done for you. DO NOT WRITE IN ANY BARCODES. There are thirty questions on this paper. Answer all questions. For each question there are four possible answers A, B, C and D.

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PRINCIPLES OF ACCOUNTS Paper 7110/21 Paper 2 Key messages The question paper contained a mixture of theory, practical application and some higher skills and in order to score well it is necessary to prepare topics across the syllabus. When preparing accounting records such as ledger accounts or journal entries the proper account

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