

(b) Answer the following regarding the prepaid income reversal of £2,430 in the rental income account above. (4 marks)

(i) How were the elements of the accounting equation affected by this transaction? Tick ONE box for each row.

	Increase	Decrease	No change
Assets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Liabilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Capital	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(ii) Which ONE of the following dates should be entered for this transaction in the ledger account?

31 March 20X6 ☐

1 April 20X6 ☒

1 April 20X7 ☐

(c) Complete the following statement: (4 marks)

The administration expenses account needs an adjustment for

accrued expenses ▼ of £ 665 dated 31 March 20X7. ▼

(d) Taking into account all the information you have, calculate the administration expenses for the year ended 31 March 20X7. (3 marks)

£ 14260

Aat Accounting Questions And Answers

David Horner



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Mastering Bookkeeping, 10th Edition Peter Marshall, 2017-04-06 The book explains the principles and practice of bookkeeping sequentially including The bank reconciliation Writing up the petty cash book Extracting a trial balance Accruals and prepayments Setting up a limited company Accounting for VAT Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more The 10th edition also includes significant enhancements to reflect the teachings of the principle bookkeeping institutes as they endeavour to raise the professional competence of their members For example accounting staff are increasingly being required to extend their record keeping into management accounts areas The new edition includes chapters on stock control and budgetary control accounting In addition it will include more detailed guidance on the significance and importance of ratio analysis and statements of sources and application of funds plus the latest available IAB and ICB exam papers *Mastering Book-Keeping* Peter Marshall, 2011-06-01 Double entry accounting can be easy if it is explained well and Mastering Book keeping does just that Now in its updated 8th edition this popular book has helped thousands of people to get to grips with book keeping It explains the principles and practice of book keeping sequentially and includes The daybooks and ledger accounts End of year accounting Sole proprietorships limited companies partnerships and not for profit organisations Using computers for accounting Accounting for VAT Progressing to more advanced management accounting The implications of the Data Protection Act 1998 on book keepers Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more Everything is made clear with easy to follow explanations Typical transactions are illustrated throughout to make the information even easier to understand This book is suitable for those preparing for the examinations of ICB AAT IAB OCR AQA and all other courses in book keeping and accounts AAT Final Membership Examination Association of Accounting Technicians, 19?? *Book-keeping and Accounts* Frank Wood, Sheila Robinson, 2018-01-01 Now going into its 9th edition the successful textbook Book keeping and Accounts is a vital guide for students undertaking studies of book keeping and accounting for the first time Through its gradual introduction of topics explanation of technical terminology in a clear easy to understand way this text provides an accessible and reliable guide for any student in their undergraduate career New to this edition Fully compliant with International Financial Reporting Standards IFRS with current IFRS terminology Questions and exercises to test your understanding and help with revision Selected chapters amended and re structured Full explanation of HMRC changes in VAT relating to cash discounts Illustrations and diagrams to help explain key concepts Updated learning objectives and chapter summaries to reflect developments in the financial environment Easy to understand to double entry book keeping using the IN and OUT approach With its highly regarded authorship this text is used by lecturers for teaching students undertaking the following qualifications and examinations Association of Accounting Technicians AAT International Association of Book keepers IAB A

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AAT Membership Examination Association of Accounting Technicians,1900 Taxation Alan Melville,2019 A reliable and comprehensive guide for students taking a first level course in taxation business and accounting featuring a wealth of practical examples This edition brings the book completely up to date with the provisions of Finance Act 2019 including Substantial increase in income tax higher rate threshold Revised Scottish income tax limits Benefits in kind for electric motor cars Capital allowances special rate reduction Annual investment allowance temporary increase Structures and buildings allowances Reform of NICs employment allowance Retention of Class 2 NICs PPR relief for final period of ownership Changes to CGT entrepreneurs relief conditions Corporate capital losses restriction Further extension to freezing of VAT thresholds

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Introduction to Accounting Pru Marriott, J R Edwards, Howard J Mellett, 2002-01-02 The fully revised and updated Third Edition of this textbook provides an accessible introduction to accounting for students coming to the subject for the first time It embraces the basic techniques and underlying theoretical concepts in accounting and shows how these are applied in various circumstances This New Edition incorporates major changes which improve and update the previous edition It can be easily used by students working on their own as well as in a classroom environment It provides Fully illustrated worked examples Student Activities End of chapter questions many of which have been taken from major accounting examination bodies The solutions to all activities are given at the end of each chapter and answers to the end of chapter questions are also supplied Introduction to Accounting is an essential textbook for undergraduate accounting students It is designed to meet the needs of both the non specialist and those intending to specialise in accounting at undergraduate and also postgraduate levels The Solutions Manual will be available via the SAGE website

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