

Workbook answers

Section 1 (Chapters 1–5 of the Coursebook)

Multiple choice questions

- | | |
|-----|------|
| 1 D | 9 D |
| 2 B | 10 C |
| 3 C | 11 C |
| 4 D | 12 D |
| 5 C | 13 B |
| 6 A | 14 D |
| 7 B | 15 C |
| 8 C | |

Structured questions

- Book-keeping is the detailed recording of all the financial transactions of a business. Accounting uses the book-keeping records to prepare financial statements at regular intervals.
- a Assets = Capital + Liabilities.
- b i 35 000 ii 192 000 iii 23 000 iv 72 000
- b asset c asset d liability
- e asset f asset g asset
- b assets – machinery increase liabilities – trade payables increase
c assets – bank decrease liabilities – trade payables decrease
d assets – other receivables increase assets – cash decrease
e assets – bank increase liabilities – loans increase

Mary			
Statement of financial position at 2 January 20–9			
Assets	\$	Liabilities	\$
Premises	100 000	Capital (158 000 + 10 000)	168 000
Fixtures (30 000 + 1 000)	31 000	Trade payables (12 000 + 1 500 + 1 000)	14 500
Inventory (18 000 + 1 500)	19 500		
Trade receivables (13 000 – 500)	12 500		
Bank (9 000 + 500 + 10 000)	19 500		
	<u>182 500</u>		<u>182 500</u>

Section 32 Birds Workbook Answers

Brighter Child

The logo for Brighter Child, featuring a stylized red and white circular graphic.

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GCSE Maths Edexcel Student Book - Higher, 2021-10-08 This superb CGP in depth Student Book covers everything you need to succeed in Edexcel 9 1 GCSE Maths It s packed with detailed accessible notes backed up with fully worked examples Practice questions and exam style questions are included throughout complete with worked solutions Each section is rounded off with a review exercise perfect for recapping all of the content pupils have learnt We ve even included handy references to the Edexcel specification and learning objectives so you know exactly which bits of the spec are covered by each part of the book

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