

### Question 10: Accounting - Liabilities (10 Marks)

On 1st January 2020, P & Q Partnership (hereinafter referred to as 'PQ'), paid its supplier (hereinafter referred to as 'Supplier') £4,700,000. Several more invoices (hereinafter referred to as 'Invoices') were received from the Supplier.

- (a) The amount of Invoices paid on 1st January 2020 is £1,000,000. (1)
- (b) The amount of (a) paid on 1st January 2020 is £1,000,000. (1)

On 1st April 2020, PQ paid its supplier £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000.

- (a) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)
- (b) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)

Beginning with the first year of the year, PQ's total revenue is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000.

(a) The amount of Invoices paid on 1st January 2020 is £1,000,000. (1)

On 1st April 2020, PQ paid its supplier £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000.

- (a) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)
- (b) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)

On 1st April 2020, PQ paid its supplier £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000. The amount of Invoices paid on 1st April 2020 is £1,000,000.

- (a) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)
- (b) The amount of Invoices paid on 1st April 2020 is £1,000,000. (1)

### Question 11: Accounting - Liabilities (10 Marks)

On 1st January 2020, PQ paid its supplier £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000. The amount of Invoices paid on 1st January 2020 is £1,000,000.

(a) The amount of Invoices paid on 1st January 2020 is £1,000,000. (1)

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**Zhe Xu**



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