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Unit 3 Further Aspects of Financial Accounting ... Identify the relevant international accounting standard to be applied to each of the situations (1) to (3). [3 marks] 1 2 3 ... A-level Accounting Specimen question paper Unit 03 Author: AQA Subject: A-level Accounting Keywords:

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accounting principles, concepts and techniques. AO2: Application Select and apply knowledge and understanding of accounting principles, concepts and techniques to familiar and unfamiliar situations. AO3: Analysis and Evaluation Order, interpret and analyse accounting information in an appropriate format. Evaluate accounting information, taking into

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1.2 Purposes of accounting: 1. To quantify items such as sales, expenses and profit 2. To present the accounts in a meaningful way so as to measure the success of the business 3. To provide information to the owner of the business and to other stakeholders 1.3 • documents processing of source documents relating to accounting transactions

AS Unit 1 Introduction to Financial Accounting

State the formula used. 3 AO1 - 3 marks Formula Fixed costs Contribution per unit (1) Answer is 2 106 units (2) 200 000 OF from (2) = 2 105.263 (1) OF 95 OF from (3) Marker note Accept contribution in the formula provided the contribution per unit figure is used in the calculation

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