



2021

考试范围与格式 EXAMINATION SCOPE AND FORMAT

A. 考试事项 EXAMINATION PARTICULARS

考试 EXAMINATION	SECOND MONTHLY TEST
科目 SUBJECT	ACCOUNTING
班级 CLASS	S1YI/S1PIN

B. 范围 SCOPE

Chapter 11: OTHER PAYABLES AND RECEIVABLES

- Recognize the importance of matching cost and revenue.
- Prepare ledger account to record accrued and prepaid expenses.

Chapter 12: DEPRECIATION

- Define depreciation
- Prepare ledger accounts for the provision of depreciation.
- Make adjustment for provision for depreciation using the straight line, reducing balance and revaluation method.

Chapter 13: bad debt and provision for doubtful debts

- Prepare ledger accounts to record the creation of, and adjustment to, a provision for doubtful debts.
- Make adjustment accounts to record the creation of, and adjustment to, a provision for doubtful debts.

C. 格式 FORMAT

10 Multiple Choice Question : 10%
3 Structure Question: 60%
Google Classroom attendance : 10%
Online lesson attendance: 10%
Homework+ Google classroom homework: 10%

出题老师 PREPARED BY

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日期 DATE

05-07-2021