



2021

考试范围与格式 EXAMINATION SCOPE AND FORMAT

A. 考试事项 EXAMINATION PARTICULARS

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|----------------|--------------------------|
| 考试 EXAMINATION | Second Monthly Test |
| 科目 SUBJECT | Bookkeeping and accounts |
| 班级 CLASS | S2ZH |

B. 范围 SCOPE

Chapter 13: Correction of Error

- Distinguish between errors not affecting and affecting Trial Balance Agreement.
- Show correcting Journal entries and Ledger accounts for all types of errors
- Use suspense account for an unbalance Trial Balance.

Chapter 14: Bank Reconciliation Statement

- Adjust cash book balance before reconciliation.
- Prepare Bank Reconciliation Statement.

Chapter 15: Partnership Accounts (1) – Financial Statements

- To describes the characteristic of a partnership.
- Prepare opening journal and ledger entries for a new partnership.
- Explain and calculate interest on loan from partners' capital and current accounts.

C. 格式 FORMAT

3 Structured Question 70%

Google Classroom attendance : 10%

Online lesson attendance: 10%

Google classroom homework: 10%

出题老师 PREPARED BY Sharlinnadia

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