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LCCI BOOKKEEPING LEVEL 1

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LCCI Bookkeeping Level 1

Pearson Education Limited

Edinburgh Gate
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Tel: +44 (0)1279 623623
Web: www.pearson.com/uk

First published 2016

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Compiled from:
Selected material written by Sheila Robinson

Series Consultant: Steve Jakubowski

Frank Wood's Business Accounting 1

Twelfth edition

Frank Wood BSc (Econ), FCA

ISBN: 978-0-273-75918-8

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Frank Wood's Business Accounting 2

Twelfth edition

Frank Wood BSc (Econ), FCA

And Alan Sangster BSc, MSc, PhD, Cert TESOL, CA

ISBN: 978-0-273-76679-4

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Frank Wood's Book-keeping and Accounts

Eighth edition

Frank Wood BSc (Econ), FCA

And Sheila Robinson BA(Hons), Cert Ed, FMAAT

ISBN: 978-0-273-77306-1

© Pearson Education Limited 2013 (print and electronic)

Edexcel International GCSE Accounting Student Book

Sheila Robinson and Frank Wood

ISBN: 978-0-435991-29-6

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ISBN: 978-1-78447-663-2

10 9 8 7 6 5 4 3 2 1

Typeset in Charter ITC 9.5/12.5pt by Fakenham Prepress Solutions,
Fakenham, Norfolk NR21 8NN
Printed and bound in Malaysia (CTP-VVP)

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Contents

Introduction xi

Part 1: Books of original entry and double entry 1

1 Introduction to accounting principles 3

- 1.1 Aims of a business 3
- 1.2 Types of business organisations 3
- 1.3 Importance and need for accounting 4
- 1.4 The objectives of accounting 5
- 1.5 The accounting equation 6
- 1.6 The statement of financial position and the effects of business transactions 7
- 1.7 Equality of the accounting equation 10
- 1.8 More detailed presentation of the statement of financial position 12
- Questions 13

2 Double entry bookkeeping: an introduction 15

- 2.1 Introduction and history of the 'double entry system of accounting' 15
- 2.2 The double entry system 16
- 2.3 Rules for double entry 17
- 2.4 The 'IN' and 'OUT' approach 18
- 2.5 'T accounts' 19
- 2.6 Worked examples 19
- 2.7 A further worked example 22
- Questions 25

3 Recording transactions by double entry 27

- 3.1 Introduction 27
- 3.2 Inventory movements 27
- 3.3 Purchase of inventory on credit 28
- 3.4 Purchase of inventory for cash 28
- 3.5 Sales of inventory on credit 29
- 3.6 Sales of inventory for cash 29
- 3.7 Returns inwards (sales returns) 30
- 3.8 Returns outward (purchases returns) 31
- 3.9 A worked example 31
- 3.10 Special meaning of 'sales' and 'purchases' 33
- 3.11 Comparison of cash transactions and credit transactions for purchases and sales 33
- 3.12 Double entries for expenses and revenues 34

3.13	Drawings	36
	Questions	37
4	Balancing accounts and bringing down the balance	39
4.1	Introduction	39
4.2	Balancing the accounts	39
4.3	Trade receivables (Debtors)	40
4.4	Trade payables (Creditors)	43
	Questions	45
5	Preparation of the trial balance	47
5.1	Introduction to the trial balance	47
5.2	Total debit entries = Total credit entries	48
5.3	Total debit balances = Total credit balances	49
5.4	A worked example	51
5.5	Errors not revealed by a trial balance	54
5.6	Capital expenditure	54
5.7	Revenue expenditure	55
5.8	Differences between capital and revenue expenditure	55
	Questions	56
6	Principal documents in business transactions	59
6.1	Introduction	59
6.2	Abbreviations	60
6.3	Invoices	61
6.4	Credit note	62
6.5	Statement of account	63
6.6	Cheques	63
6.7	Cash	65
6.8	Remittance advice	66
6.9	Cash discounts	67
6.10	Discounts allowed and discounts received	67
6.11	Trade discount	69
	Questions	70
7	Division of the ledger and books of original entry	71
7.1	Introduction	71
7.2	Books of original entry	71
7.3	The ledgers	72
7.4	Types of accounts	73
	Questions	74
8	Purchases, sales, returns outwards and returns inwards day books	75
8.1	Purchase invoices	75
8.2	Cash and credit sales	78
8.3	Sales invoices	78

8.4	Entering credit sales into the sales day book	78
8.5	Posting credit sales to the receivables ledger	79
8.6	Returns inwards (sales returns) and returns outwards (purchases returns)	80
8.7	Returns outwards (purchases returns) and purchases credit notes	81
8.8	Returns inwards (sales returns) and credit notes	83
8.9	Bookkeeping entries for sales credit notes	83
8.10	Double entry and returns	85
	Questions	86
9	Cash book and petty cash book	89
9.1	Drawing up a cash book	89
9.2	Cash paid into the bank	90
9.3	The use of folio columns	92
9.4	Advantages of folio columns	92
9.5	Example of a cash book with folio columns	92
9.6	Discounts columns in cash book	93
9.7	A worked example	94
9.8	Bank overdrafts	96
	Questions	103
10	Bank reconciliation statements	107
10.1	Introduction	107
10.2	Reasons for differences in balances	109
10.3	Updating the cash book before attempting a reconciliation	110
10.4	Bank overdrafts	111
10.5	Dishonoured cheques	112
10.6	Some other reasons for differences in balances	114
	Questions	115
11	The journal	117
11.1	Introduction	117
11.2	Writing up journal entries	118
11.3	Errors not affecting the trial balance agreement	120
11.4	Errors affecting trial the balance agreement	127
11.5	Opening entries	131
11.6	Casting	133
11.7	Recap on journal entries	133
11.8	Examination guidance	134
11.9	Advantages of using the journal	134
	Questions	136
Part 2: Accounting for payroll		139
12	Introduction to payroll	141
12.1	Introduction	141
12.2	Methods of calculating pay	141
12.3	Payroll deductions, and gross and net pay	144

12.4 Calculation of net pay	144
Questions	146

13 Accounting for payroll 149

13.1 Introduction	149
13.2 Recording payments of wages and salaries in the accounts	149
13.3 Journal entries	151
Questions	153

Part 3: Control accounts 155

14 Preparation of control accounts 157

14.1 Introduction to control accounts	157
14.2 Principle of control accounts	158
14.3 Information for control accounts	159
14.4 Form of control accounts	160
14.5 Other advantages of control accounts in a manual accounting system	162
14.6 Other transfers	162
14.7 Control accounts as part of a double entry system	163
14.8 Reconciliation of control accounts	165
14.9 A cautionary note	166
14.10 Minority balances in control accounts	166
Questions	167

Part 4: Produce financial statements of a sole trader 169

15 Depreciation 171

15.1 Depreciation of tangible non-current assets	171
15.2 Depreciation is an expense	171
15.3 Causes of depreciation	172
15.4 Provision for depreciation as an allocation of cost	173
15.5 Methods of calculating depreciation charges	174
15.6 A worked example	175
Questions	176

16 Income statements of a sole trader 179

16.1 Purpose of income statements	179
16.2 Gross profit	180
16.3 Profit at end of year	180
16.4 Information needed	181
16.5 Effect on the capital account	185
16.6 The balances still in our books	186
Questions	188

17	Statements of financial position	189
17.1	Contents of the statement of financial position	189
17.2	Drawing up a statement of financial position	189
17.3	No double entry in statements of financial position	190
17.4	Layout of the statement of financial position	191
17.5	The statement of financial position	193
17.6	Dealing with sales and purchases returns in the trading account section of the income statement	195
17.7	Carriage	196
17.8	Dealing with carriage in the trading and profit and loss account	197
17.8	Step-by-step guide to preparing financial statements (preliminary level)	198
	Questions	199
18	Treatment of accrued and prepaid expenses and other considerations in the financial statements	201
18.1	Introduction	201
18.2	Adjustments needed for expenses owing or paid in advance	201
18.3	Dealing with other payables and prepayments in the financial statements	202
18.4	Irrecoverable debts	204
18.5	Further step-by-step guide to preparing financial statements dealing with other payables, prepayments and irrecoverable debts	205
	Questions	206
19	Accounting concepts	209
19.1	Introduction	209
19.2	Definition of an accounting concept	209
19.3	The main accounting concepts	210
	Questions	212
	Appendix 1: Glossary of International Accounting Standards terminology	213
	Appendix 2: Answers	215
	Publisher acknowledgements	239
	Index	245

Introduction

Welcome to the Student Textbook for the Pearson LCCI Level 1 Certificate in Bookkeeping (ASE20091). This textbook has been designed to support you in your LCCI studies and offers coverage of the LCCI specification content.

This textbook is divided into chapters, linked to the specification content. Each chapter deals with an important section of content, with links to the specification listed on the first page.

Each chapter contains the following features:

- **Learning objectives** – these summarise the knowledge, understanding and skills that you are expected to gain from this chapter.
- **Examples** – these help show you how to apply the theory to practice, and how to perform the relevant calculations.
- **Tips** – these suggest ways of studying and applying the content to help improve your understanding of the course
- **Chapter summary** – this section summarises the key points, in terms of knowledge, understanding and skills that you should have learned from each chapter. If there are any points which you have not learned, it is recommended that you go back to that relevant section of the chapter to consolidate your understanding.
- **Questions** – these apply to key areas of content in the specification, and help you understand individual concepts covered in the chapter. (The answers are contained in the back of the book, but we recommend you attempt the questions first before looking at the answer.)

We encourage you to check the Pearson website (qualifications.pearson.com) and search for this qualification to download a range of free learner resources. These include Study Skills Activity Sheets, which help develop your transferable study skills, as well as revision tips and an International Accounting Standards (IAS) glossary.

We wish you the very best as you study this LCCI qualification.