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Accounting ACCN2- AQA GCE Mark Scheme 2009 June series 4 1 Total for this question: 10 marks REQUIRED 1 (a) Calculate the value of last season's shirts to be included in the closing stock. Value of shirts $NRV 100 \times 22 = 2200$ (1) Cost $100 \times 20 = 2000$ Less advertising 300 (1) 1900 (10F)

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9706 s07 ms 4 - paper

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Accounting ACCN1 - AQA GCE Mark Scheme 2010 June 4 1 Total for this question: 18 marks Mark Bentley used £20 000 from his personal savings to start a new business. For additional finance, he obtained a £20 000 bank loan. REQUIRED 1 (a) Explain two reasons why Mark should keep accounting records.

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