

## GCE Accounting ACCN 2

June 2014

## Assessment grid and specification coverage

| Question                 | AO1 | AO2 | AO3 | QWC | Total | Topic                                                  |  |  |
|--------------------------|-----|-----|-----|-----|-------|--------------------------------------------------------|--|--|
| 1                        | 4   | 11  | 9   |     | 24    | Cash budget                                            |  |  |
| 2(a)                     | 4   | 3   |     |     | 7     | Income statement                                       |  |  |
| 2(b)                     | 2   | 6   | 6   | 2   | 16    | Statement of changes in equity                         |  |  |
|                          |     |     |     |     |       | Double entry - depreciation/profit or loss on disposal |  |  |
| 3(a)                     | 4   | 9   | 2   |     | 15    |                                                        |  |  |
| 3(b) automark            | 1   |     |     |     | 1     | Concepts                                               |  |  |
| 4(a)                     |     |     | 3   |     | 3     |                                                        |  |  |
| 4(b)                     | 3   | 6   | 3   | 2   | 14    | Limitations of ratios                                  |  |  |
|                          |     |     |     |     |       |                                                        |  |  |
|                          |     |     |     |     |       |                                                        |  |  |
| <b>Total in QP</b>       | 18  | 35  | 23  | 4   | 80    |                                                        |  |  |
| <b>Weighting in Spec</b> | 16  | 40  | 24  | 0   | 80    |                                                        |  |  |
|                          |     |     |     |     |       |                                                        |  |  |
| <b>Analysis of marks</b> |     |     |     |     |       |                                                        |  |  |
| Numerical marks          |     |     |     |     | 63    | 79%                                                    |  |  |
| Written marks            |     |     |     |     | 17    | 21%                                                    |  |  |
| Total marks              |     |     |     |     | 80    |                                                        |  |  |

# Zimsec 2014 Accounting Marking Scheme

**Ahmed Mohamoud ALI, Dr . Gökhan  
BARAL**



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## **Table of Contents Zimsec 2014 Accounting Marking Scheme**

1. Understanding the eBook Zimsec 2014 Accounting Marking Scheme
  - The Rise of Digital Reading Zimsec 2014 Accounting Marking Scheme
  - Advantages of eBooks Over Traditional Books
2. Identifying Zimsec 2014 Accounting Marking Scheme
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Zimsec 2014 Accounting Marking Scheme
  - User-Friendly Interface
4. Exploring eBook Recommendations from Zimsec 2014 Accounting Marking Scheme
  - Personalized Recommendations
  - Zimsec 2014 Accounting Marking Scheme User Reviews and Ratings
  - Zimsec 2014 Accounting Marking Scheme and Bestseller Lists
5. Accessing Zimsec 2014 Accounting Marking Scheme Free and Paid eBooks
  - Zimsec 2014 Accounting Marking Scheme Public Domain eBooks
  - Zimsec 2014 Accounting Marking Scheme eBook Subscription Services
  - Zimsec 2014 Accounting Marking Scheme Budget-Friendly Options
6. Navigating Zimsec 2014 Accounting Marking Scheme eBook Formats
  - ePub, PDF, MOBI, and More
  - Zimsec 2014 Accounting Marking Scheme Compatibility with Devices
  - Zimsec 2014 Accounting Marking Scheme Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Zimsec 2014 Accounting Marking Scheme
  - Highlighting and Note-Taking Zimsec 2014 Accounting Marking Scheme
  - Interactive Elements Zimsec 2014 Accounting Marking Scheme
8. Staying Engaged with Zimsec 2014 Accounting Marking Scheme

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- Participating in Virtual Book Clubs
- Following Authors and Publishers Zimsec 2014 Accounting Marking Scheme
- 9. Balancing eBooks and Physical Books Zimsec 2014 Accounting Marking Scheme
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Zimsec 2014 Accounting Marking Scheme
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Zimsec 2014 Accounting Marking Scheme
  - Setting Reading Goals Zimsec 2014 Accounting Marking Scheme
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Zimsec 2014 Accounting Marking Scheme
  - Fact-Checking eBook Content of Zimsec 2014 Accounting Marking Scheme
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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