

Accounting

2018 sample exam 2

This sample exam is made up of questions from the hard copy question bank for exams in 2018. As such we advise that you look at any errata sheet that has been issued for this question bank. The weighting of topics in this paper has been designed to show the weighting that you may experience in your assessment.

The question bank chapter (C) and question (Q) references are noted in the answers for each question, along with the learning outcome/s (LO) covered.

QUESTIONS

1 Havisham plc

Extracts from the financial statements for Havisham plc for the year ended 31 March 20X2 are as follows:

Statement of profit or loss for the year ended 31 March 20X2

	£
Profit from operations	819,640
Finance costs	(89,600)
Profit before tax	730,040
Income tax	(245,700)
Profit for year	484,340

Statements of financial position at 31 March

	20X2 £	20X1 £
Non-current assets		
Property, plant and equipment	982,600	797,500
Intangible assets	580,040	386,900
Current assets		
Inventories	430,040	285,550
Trade receivables	342,700	224,150
Government bonds	40,000	10,000
Cash	37,470	3,800
Total assets	2,412,850	1,707,900
Equity share capital (£1 shares)	312,400	232,800
Share premium	398,200	351,000
Retained earnings	534,800	282,100
Non-current liabilities		
Borrowings	567,400	423,000
Preference shares	75,000	0
Current liabilities		
Borrowings	115,600	51,000
Bank overdraft	51,200	27,230

Sample Accounting Technician Exam Questions

Katrin Zwirgmaier



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Federal Service Entrance Examination ,1970

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Heather Dawson,2019-11-05 A Z Common Reference Questions for Academic Librarians is a survival guide for frontline library staff to help them find appropriate information quickly whether they are answering questions at a physical help desk or remotely by telephone email or instant messaging service The book will help academic librarians tackle the questions most commonly asked by students academics and researchers A broad cross disciplinary A Z of themes including topics such as literature searching plagiarism and using online resources are covered helping you to address an query confidently and quickly Each topic is split into three sections to guide your response typical questions listing the common enquiries encountered points to consider exploring the issues and challenges that might arise where to look listing annotated UK and international resources in print and online including key organisations scholarly bodies digital libraries statistical data and journal article indexes A Z Common Reference Questions for Academic Librarians updates and expands the author s previous book Know it All Find it Fast for Academic Libraries and includes new sections on blogging and social media text and data mining and data visualization assistive technology resources early career researchers impact measurement including bibliometrics citation analysis and journal rankings academic internet searching LGBT studies Middle East studies project management open access publishing research data management study skills systematic reviews This will be an indispensable day to day guide for anyone working with students academics and researchers in an academic library

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