



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:

| 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 |
| | 0700570750 | |

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

Pastel Accounting Exam Questions

Joacim Rocklöv

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Daily Graphic Ransford Tetteh, 2014-03-04 Accountancy ,1994 Profile's Stock Exchange Handbook, 2005 The Chartered Secretary ,2006 Catalog of Copyright Entries, Third Series Library of Congress. Copyright Office, 1948 Normal Instructor and Primary Plans ,1921 Normal Instructor and Teachers World, 1921. .1987 Finweek .2006-11 Digital Science Tatiana Antipova, 2022-01-17 This book gathers selected papers that were submitted to the 2021 International Conference on Digital Science DSIC 2021 that aims to make available the discussion and the publication of papers on all aspects of single and multidisciplinary research on conference topics DSIC 2021 was held on October 15 17 2021 An important characteristic feature of conference is the short publication time and worldwide distribution Written by respected researchers the book covers a range of innovative topics related to digital economics digital education digital engineering digital environmental sciences digital finance business and banking digital health care hospitals and rehabilitation digital media digital medicine pharma and public health digital public administration digital technology and applied sciences This book may be used for private and professional non commercial research and classroom use e g sharing the contribution by mail or in hard copy form with research colleagues for their professional non commercial research and classroom use for use in presentations or handouts for any level students researchers etc for the further development of authors scientific career e g by citing and attaching contributions to job or grant application Catalog of Copyright Entries, Third Series Library of Congress. Copyright Office, 1948 The American School Board Journal William George Bruce, William Conrad Bruce, 1911 Power House .1927 Drum .2002 Messenger and Visitor, 1915 Film & Video Finder ,1989 The Software Encyclopedia ,1986 Parade ,2001 Los Angeles Magazine ,2003-11 Los Angeles magazine is a regional magazine of national stature Our combination of award winning feature writing investigative reporting service journalism and design covers the people lifestyle culture entertainment fashion art and architecture and news that define Southern California Started in the spring of 1961 Los Angeles magazine has been addressing the needs and interests of our region for 48 years The magazine continues to be the definitive resource for an affluent population that is intensely interested in a lifestyle that is uniquely Southern Californian **Time** Briton Hadden, 1979

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