

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

# Sample Question For Accounting Technician Exam

**IM Harris**



**Sample Question For Accounting Technician Exam:**

## **Sample Question For Accounting Technician Exam** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Sample Question For Accounting Technician Exam**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we shall delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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