

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 Test For Jobs

S Nieto



Sample Accounting Test For Jobs:

This book delves into Sample Accounting Test For Jobs. Sample Accounting Test For Jobs is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Sample Accounting Test For Jobs, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Sample Accounting Test For Jobs
- Chapter 2: Essential Elements of Sample Accounting Test For Jobs
- Chapter 3: Sample Accounting Test For Jobs in Everyday Life
- Chapter 4: Sample Accounting Test For Jobs in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Sample Accounting Test For Jobs. This chapter will explore what Sample Accounting Test For Jobs is, why Sample Accounting Test For Jobs is vital, and how to effectively learn about Sample Accounting Test For Jobs.
3. In chapter 2, this book will delve into the foundational concepts of Sample Accounting Test For Jobs. This chapter will elucidate the essential principles that must be understood to grasp Sample Accounting Test For Jobs in its entirety.
4. In chapter 3, this book will examine the practical applications of Sample Accounting Test For Jobs in daily life. This chapter will showcase real-world examples of how Sample Accounting Test For Jobs can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Sample Accounting Test For Jobs in specific contexts. This chapter will explore how Sample Accounting Test For Jobs is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Sample Accounting Test For Jobs. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Sample Accounting Test For Jobs.

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