

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

Daniela Niemeyer



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held closely together in a fixed position often in the form of a lattice

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web most substances can exist in three states of matter so we re talking about solids liquids or gases now we re gonna say these forms of matter have an effect on physical properties which deal with physical appearance or state now with the states of matters we have two terms you should familiarize yourself with

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web aug 19 2020 the four states of matter observed in everyday life are solids liquids gases and plasma other states of matter also exist although they require special conditions here is a look at the states of matter their properties and the names of phase transitions between them what is a state of matter