

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

Heather Dawson



Sample Accounting Technician Exam Questions:

Federal Service Entrance Examination ,1970

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