

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 Question For Accounting Technician Exam

Huangqi Zhang



Sample Question For Accounting Technician Exam:

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

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Sample Question For Accounting Technician Exam
 - Chapter 2: Essential Elements of Sample Question For Accounting Technician Exam
 - Chapter 3: Sample Question For Accounting Technician Exam in Everyday Life
 - Chapter 4: Sample Question For Accounting Technician Exam in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Sample Question For Accounting Technician Exam. The first chapter will explore what Sample Question For Accounting Technician Exam is, why Sample Question For Accounting Technician Exam is vital, and how to effectively learn about Sample Question For Accounting Technician Exam.
 3. In chapter 2, this book will delve into the foundational concepts of Sample Question For Accounting Technician Exam. This chapter will elucidate the essential principles that must be understood to grasp Sample Question For Accounting Technician Exam in its entirety.
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 6. In chapter 5, the author will draw a conclusion about Sample Question For Accounting Technician Exam. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Sample Question For Accounting Technician Exam.

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