

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

David Reuben Turner



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Table of Contents Sample Question For Accounting Technician Exam

1. Understanding the eBook Sample Question For Accounting Technician Exam
 - The Rise of Digital Reading Sample Question For Accounting Technician Exam
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Question For Accounting Technician Exam
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Question For Accounting Technician Exam
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Question For Accounting Technician Exam
 - Personalized Recommendations
 - Sample Question For Accounting Technician Exam User Reviews and Ratings
 - Sample Question For Accounting Technician Exam and Bestseller Lists

5. Accessing Sample Question For Accounting Technician Exam Free and Paid eBooks
 - Sample Question For Accounting Technician Exam Public Domain eBooks
 - Sample Question For Accounting Technician Exam eBook Subscription Services
 - Sample Question For Accounting Technician Exam Budget-Friendly Options
6. Navigating Sample Question For Accounting Technician Exam eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Question For Accounting Technician Exam Compatibility with Devices
 - Sample Question For Accounting Technician Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Question For Accounting Technician Exam
 - Highlighting and Note-Taking Sample Question For Accounting Technician Exam
 - Interactive Elements Sample Question For Accounting Technician Exam
8. Staying Engaged with Sample Question For Accounting Technician Exam
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Question For Accounting Technician Exam
9. Balancing eBooks and Physical Books Sample Question For Accounting Technician Exam
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Question For Accounting Technician Exam
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sample Question For Accounting Technician Exam
 - Setting Reading Goals Sample Question For Accounting Technician Exam
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Question For Accounting Technician Exam
 - Fact-Checking eBook Content of Sample Question For Accounting Technician Exam
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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