

# 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 £
<b>Non-current assets</b>		
Property, plant and equipment	982,600	797,500
Intangible assets	580,040	386,900
<b>Current assets</b>		
Inventories	430,040	285,550
Trade receivables	342,700	224,150
Government bonds	40,000	10,000
Cash	37,470	3,800
<b>Total assets</b>	<b>2,412,850</b>	<b>1,707,900</b>
<b>Equity share capital (£1 shares)</b>	<b>312,400</b>	<b>232,800</b>
Share premium	398,200	351,000
Retained earnings	534,800	282,100
<b>Non-current liabilities</b>		
Borrowings	567,400	423,000
Preference shares	75,000	0
<b>Current liabilities</b>		
Borrowings	115,600	51,000
Bank overdraft	51,200	27,230

# Sample Question For Accounting Technician Exam

**United States. Congress. House.  
Government Operations Committee**

**Sample Question For Accounting Technician Exam:**

## **Sample Question For Accounting Technician Exam** Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has be evident than ever. They have the capacity to inspire, provoke, and ignite change. Such may be the essence of the book **Sample Question For Accounting Technician Exam**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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