

# 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 Accounting Technician Exam Questions

**Nathan H. Mager**



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este enfoque se centra en prevenir la propagación del fuego limitando sus efectos destructivos y proporcionando tiempo valioso para la evacuación y la respuesta de los bomberos en este

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en una situación de incendio la fachada del edificio es una de las vías más rápidas de propagación del fuego representando un potencial peligro no solo para el edificio donde se

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nov 24 2022 la protección pasiva en los incendios es un sistema basado en la prevención donde se aportan soluciones o elementos que ayudan a la detección o reducción de los



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jun 16 2022 como hemos comentado los sistemas de protección pasiva contra incendios más que atacar y controlar el fuego permiten proteger por un tiempo prudencial a todas las

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estas notas pretenden dar una introducción a la protección pasiva contra incendios palabras clave propagación retardantes barreras cortafuegos sellantes intumescencia astm e814

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sep 21 2017 la protección pasiva contra incendios es la medida primaria integrada a los elementos de construcción de un inmueble para brindar una seguridad y protección contra el

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la protección pasiva contra incendios es el conjunto de medidas y medios que deben existir en un recinto o edificio para prevenir y minimizar los daños producidos por un incendio se denomina protección pasiva porque no es necesaria la intervención o accionamiento externo

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