



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:

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
	0700570750	

Statement of profit or loss for the year ended 31 March 20X2

# **Sample Accounting Technician Written Examination**

United States. Congress. House. Education and Labor

#### **Sample Accounting Technician Written Examination:**

Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975 United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee,1975

Implementing National Qualifications Frameworks Across Five Continents Michael Young, Stephanie Allais, 2016-04-08 This book assesses the impact and implementation of national qualifications frameworks in sixteen different countries It presents two major lessons for policy makers thinking of introducing a National Qualifications Framework NQF First that an NQF is only a way of framing existing provision it cannot on its own lead to the acquisition of skills or knowledge Second as an attempt to standardize learning something that is only to a limited extent standardizable NQFs have disadvantages as well as advantages The research was funded by the International Labour Organization ILO and the European Training Foundation ETF and partly as a result of the ILO ETF Report the Editors were asked by the World Bank to help them in advising the government of India on introducing a NQF for vocational qualifications Building on the findings of the report the editors of this book presented an NQF implementation strategy to the Government of India on behalf of the World Bank It laid out the steps and stages that would be involved and took account of the earlier experiences of introducing an NQF Although this strategy was prepared specifically for the Government of India others who have read it felt it deserved wider circulation The report has therefore been included in this volume Since this research was undertaken the number countries especially developing countries implementing or introducing a NQF has continued to increase This book will be of interest to policy makers and researchers This book was originally published as a special issue of the Journal **Investigative Hearings on Energy and Environmental Activities of Federal Agencies** of Education and Work **During 1975 (part 1)** United States. Congress. House. Government Operations Committee, 1975 Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975: Hearings held April 10, 24; May 9; June 17, 1975 United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee, 1975 Federal Service Entrance Examination ,1970 Report of Project to Develop, Test, and Evaluate an Improved Approach to the Evaluation of Non-supervisory Positions at GS-1 Thru GS-15 United States Civil Service Commission. Bureau of Policies and Standards, 1974 Measuring 'broad Skills' Alison Wolf, Ruth Silver, 1995 Compares test results of accounting technicians and health visitors who had just qualified with their workplace performance as judged a year later by their managers Draws conclusions for competence based assessment of transferable skills The Lifelong Learning Sector: Reflective Reader Susan Wallace, 2010-03-01 This book provides an overview of the Lifelong Learning Sector while also helping students engage with professional writing Each chapter in the book is presented as an independently authored paper concentrating on a key theme including professionalism reflective practice and how previous experience can shape teaching Guidance and discussion notes follow to help the reader evaluate the writing and approach

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