

Answers to Section 3 practice questions

1 D

2 C

3 D

4 B

5 D

6 a	Loan from AB Limited	capital receipt
	Purchase of additional premises	capital expenditure
	Legal fees for purchase of additional premises	capital expenditure
	Insurance of additional premises	revenue expenditure
	Cash sales	revenue receipt
	Purchase of inventory	revenue expenditure
	Proceeds of sale of old motor vehicle at book value	capital receipt
	Discount received	revenue receipt

b error 1 profit overstated

error 2 profit overstated

error 3 no effect

error 4 profit overstated

7 a i The cost of the inventory is the actual purchase price plus any additional costs (such as carriage inwards) incurred in bringing the inventory to its present position and condition.

ii The net realisable value is the estimated receipts from the sale of the inventory, less any costs of completing the goods or costs of selling the goods.

b Prudence

c	\$
Inventory code number BD20 300 units $\times$ (1.50 + \$0.05)	465.00
Inventory code number BD23 119 units $\times$ \$0.80	95.20
Inventory code number BD29 410 units $\times$ 1.78	<u>729.80</u>
	<u>1 290.00</u>

d current assets at 30 November 20–8	understated
profit for the year ended 30 November 20–8	understated
gross profit for the year ended 30 November 20–9	overstated

Section Questions Answer Key

**GMAC (Graduate Management
Admission Council)**



Section Questions Answer Key:

CliffsNotes AP English Language and Composition, 5th Edition Barbara V. Swovelin, 2019 Your complete guide to a higher score on the AP English Language and Composition Exam LSAT For Dummies Lisa Zimmer Hatch, Scott A. Hatch, Amy Hackney Blackwell, 2014-02-14 A detailed study guide that guarantees a high LSAT score If you thought you left standardized tests back in high school think again LSAT For Dummies 2nd Edition is an all inclusive study guide arming you with tips and know how for your next career move This updated edition includes three full length practice tests a review of foundational concepts for every section thorough explanations and additional practice problems for all question types Whether you re taking the LSAT for the first time or the third time this book will provide the guidance and skill set you need to obtain a score that reflects your abilities Instead of facing the process alone turn to the trusted For Dummies brand for proven test taking strategies and ample practice opportunities Ideal for those who want to break into this increasingly competitive field in which a high score on the LSAT lends prospective lawyers an undeniable advantage Examines every topic and common pitfalls covered in the test which consists of five 35 minutes sections of multiple choice questions and a 35 minute writing sample For aspiring law school students LSAT For Dummies is the most advantageous guide to increasing your score on a test that can make or break your legal aspirations **CliffsNotes AP English Literature and Composition, 3rd Edition** Allan Casson, 2010-10-07 A new edition of the trusted bestseller **CliffsNotes AP Biology 2021 Exam** Phillip E. Pack, 2020-08 CliffsNotes AP Biology 2021 Exam gives you exactly what you need to score a 5 on the exam concise chapter reviews on every AP Biology subject in depth laboratory investigations and full length model practice exams to prepare you for the May 2021 exam Revised to even better reflect the new AP Biology exam this test prep guide includes updated content tailored to the May 2021 exam Features of the guide focus on what AP Biology test takers need to score high on the exam Reviews of all subject areas In depth coverage of the all important laboratory investigations Two full length model practice AP Biology exams Every review chapter includes review questions and answers to pinpoint problem areas CAE Study Guide 2015 American Society of Association Executives (ASAE), 2015-02-09 The ASAE CAE preparation guide featuring 100 exam questions This is the ASAE test prep resource for the CAE exam which leads to certification as an association executive The ASAE CAE Study Guide 2015 Preparation Reference for the Certified Association Executive Exam Practice Test Bank is the only book with a practice exam based on actual questions released from the official CAE item bank This edition reflects newly updated and revised job analysis study findings from the American Society of Association Executives ASAE In this book you ll find everything you need to feel confident on test day including high level summaries of all the content covered in the CAE content outline s nine domains In addition to easy to digest content sections CAE Study Guide 2015 is full of indispensable resources for anyone preparing for CAE certification The online practice exam includes 100 questions released from the official CAE exam database and testing tips will orient you toward the most successful

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