

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 Of Illinois Accounting Technician Exam

**United States. Congress. House.
Committee on Post Office and Civil
Service**

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The ETS Test Collection Catalog Educational Testing Service,1987-12 **Agriculture Decisions** United States. Department of Agriculture,1943 Up to 1988 the December issue contained a cumulative list of decisions reported for the year by act docket numbers arranged in consecutive order and cumulative subject index by act *Briefing by Civil Service Commission* United States. Congress. House. Committee on Post Office and Civil Service,1975 Proceedings of the Midwest Milk Marketing Conference ,1950 *Briefing by the Civil Service Commission Hearings Before ...*, 94-1, Feb. 26 and 27, 1975 United States. Congress. House. Post Office and Civil Service Committee,1975 **Resources in Education** ,1992-08 **Illinois Technograph** ,1949 *Popular Science* ,1947-01 Popular Science gives our readers the information and tools to improve their technology and their world The core belief that Popular Science and our readers share The future is going to be better and science and technology are the driving forces that will help make it better **The Law of Higher Education** William A. Kaplin,Barbara A. Lee,Neal H. Hutchens,Jacob H. Rooksby,2019-04-05 Your must have resource on the law of higher education Written by recognized experts in the field the latest edition of The Law of Higher Education offers college administrators legal counsel and researchers with the most up to date comprehensive coverage of the legal implications of administrative decision making In the increasingly litigious environment of higher education William A Kaplin and Barbara A Lee s clear cogent and contextualized legal guide proves more and more indispensable every year Two new authors Neal H Hutchens and Jacob H Rooksby have joined the Kaplin and Lee team to provide additional coverage of important developments in higher education law From hate speech to student suicide from intellectual property developments to issues involving FERPA this comprehensive resource helps ensure you re ready for anything that may come your way Includes new material since publication of the previous edition Covers Title IX developments and intellectual property Explores new protections for gay and transgender students and employees Delves into free speech rights of faculty and students in public universities Expands the discussion of faculty academic freedom student academic freedom and institutional academic freedom If this book isn t on your shelf it needs to be *The Law of Higher Education, A Comprehensive Guide to Legal Implications of Administrative Decision Making* William A. Kaplin,Barbara A. Lee,Neal H. Hutchens,Jacob H. Rooksby,2019-04-05 Your must have resource on the law of higher education Written by recognized experts in the field the latest edition of The Law of Higher Education Vol 1 offers college administrators legal counsel and researchers with the most up to date comprehensive coverage of the legal implications of administrative decision making In the increasingly litigious environment of higher education William A Kaplin and Barbara A Lee s clear cogent and contextualized legal guide proves more and more indispensable every year Two new authors Neal H Hutchens and Jacob H Rooksby have joined the Kaplin and Lee team to provide additional coverage of important developments in higher education law From hate speech to student suicide from intellectual property developments to issues involving FERPA this

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Field & Stream, 1971-10 FIELD & STREAM America's largest outdoor sports magazine celebrates the outdoor experience with great stories, compelling photography, and sound advice while honoring the traditions hunters and fishermen have passed down for generations.

Research in Education, 1974

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The Magazine of Business Arch Wilkinson Shaw, Edward John Mehren, 1928

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