

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 Accounting Technician Exam Questions

Anthony S. Fauci



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Table of Contents Sample Accounting Technician Exam Questions

1. Understanding the eBook Sample Accounting Technician Exam Questions
 - The Rise of Digital Reading Sample Accounting Technician Exam Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Accounting Technician Exam Questions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Accounting Technician Exam Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Accounting Technician Exam Questions
 - Personalized Recommendations
 - Sample Accounting Technician Exam Questions User Reviews and Ratings
 - Sample Accounting Technician Exam Questions and Bestseller Lists
5. Accessing Sample Accounting Technician Exam Questions Free and Paid eBooks
 - Sample Accounting Technician Exam Questions Public Domain eBooks
 - Sample Accounting Technician Exam Questions eBook Subscription Services
 - Sample Accounting Technician Exam Questions Budget-Friendly Options
6. Navigating Sample Accounting Technician Exam Questions eBook Formats

- ePub, PDF, MOBI, and More
- Sample Accounting Technician Exam Questions Compatibility with Devices
- Sample Accounting Technician Exam Questions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Accounting Technician Exam Questions
 - Highlighting and Note-Taking Sample Accounting Technician Exam Questions
 - Interactive Elements Sample Accounting Technician Exam Questions
- 8. Staying Engaged with Sample Accounting Technician Exam Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Accounting Technician Exam Questions
- 9. Balancing eBooks and Physical Books Sample Accounting Technician Exam Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Accounting Technician Exam Questions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Accounting Technician Exam Questions
 - Setting Reading Goals Sample Accounting Technician Exam Questions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Accounting Technician Exam Questions
 - Fact-Checking eBook Content of Sample Accounting Technician Exam Questions
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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