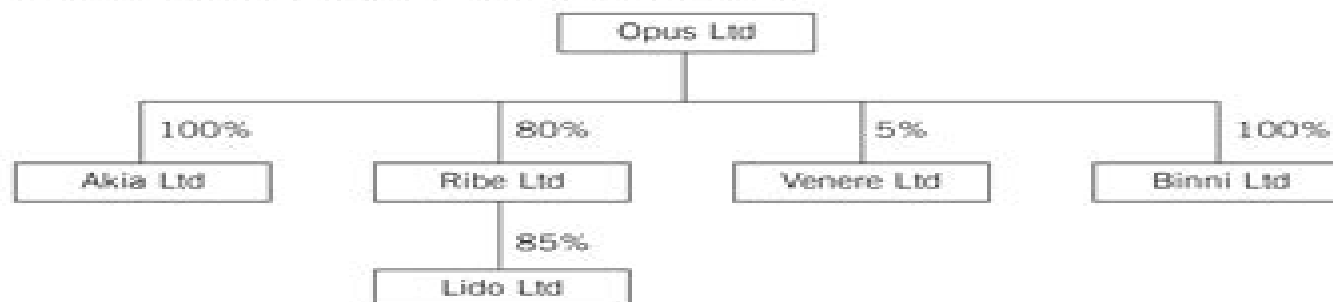


Your manager is due to attend a meeting with the finance director of Opus Ltd. A schedule of information obtained from the client files and an email from your manager in connection with the Opus Ltd group are set out below.

Schedule of information

Opus Ltd – holdings in other companies as at 31 March 2014



Results for the period ended 31 March 2014

	Opus Ltd £	Akia Ltd £	Ribe Ltd £	Lido Ltd £	Venere Ltd £	Binni Ltd £
Trading profit/(loss)	10,000	(93,000)	41,000	75,000	160,000	78,000
Property income	8,000	–	–	–	–	–
Chargeable gain	Note 3	6,000	–	21,000	–	–

Notes

Holdings in other companies

- All of the companies are UK resident trading companies.
- All of the companies, including Binni Ltd, have always paid corporation tax at the main rate due to a large number of overseas associated companies.
- Opus Ltd – acquisition of the holdings in other companies
 - Opus Ltd acquired Akia Ltd and the shareholding in Ribe Ltd (together with its subsidiary Lido Ltd) on 1 January 1999.
 - Venere Ltd has an issued share capital of 1,000,000 ordinary shares. Opus Ltd acquired 170,000 ordinary shares in Venere Ltd on 1 July 2004 for £65,000. It sold 120,000 of these shares on 1 October 2013 for £150,000. The indexation factor from July 2004 to October 2013 is 0.216.
 - Opus Ltd acquired Binni Ltd on 1 December 2013.
- The minority interests in Ribe Ltd and Lido Ltd are owned by individuals.
- Venere Ltd is a 75% subsidiary of Jarrah Ltd, a company with no connections to the Opus Ltd group.

Results for the period ended 31 March 2014

- All of the companies, with the exception of Binni Ltd, have prepared accounts for the year ended 31 March 2014. Binni Ltd has prepared accounts for the ten months ended 31 March 2014.
- Where necessary, the results shown above have been adjusted for tax purposes.
- Akia Ltd's trading loss includes writing down allowances in the main pool of £35,000.
- Akia Ltd is not expected to return to profitability for a number of years.
- Ribe Ltd has trading losses brought forward of £68,000 as at 1 April 2013.

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The question and answer bank will also be vital in helping you develop your application skills. The questions are at a level designed to aid your transition towards the examination standard questions that you will find in BPP Learning Media's Practice and Revision kit. The pilot paper that was issued for Paper P6 is included at the back of the text so that you can see the standard and type of questions you will meet in the examination. BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide. Join them and plug into a world of expertise in ACCA exams.

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of matter structure of matter periodic properties solutions qualitative kinetics and thermodynamics lab skills mathematical
skills a periodic table is provided with the exam

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california chemistry diagnostic test the chemistry test has been suspended at this time students who believe they are
prepared for chemistry 201 and who have not the taken the prerequisite course of chemistry 151 may choose to attempt a
prerequisite challenge petition this is a form offered through the admissions and record website and

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the california chemistry diagnostic test is administered only on mondays at 12 00 pm on a walk in basis what to bring bring
your photo identification sac student id driver license passport etc chemistry placement test information 44 multiple choice
questions 45

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3 chemistry diagnostic exams are by appointment only and arranged by the assessment specialist appointments for the chemistry diagnostic test must be done in person because of the process involved test format this is a multiple choice paper pencil test with 44 questions and a 45 minute time limit books and notes are not allowed but

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aug 31 2023 the department of chemistry provides online registration for the diagnostic exam you must take the exam before the semester begins see the lists of videos general chemistry and algebra books below for review information and guidelines department of chemistry parc peer and academic research center

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california chemistry diagnostic test topics covered on the chemistry exam include scientific notation unit conversions compounds and elements chemistry diagnostic test sample questions school alaminos city national high

best resources to prepare for the acs california diagnostic exam - Jun 05 2022

aug 3 2016 the prerequisite for this course is to either take a year of chem 300 beginning chemistry or gain placement through the acs california diagnostic test i d much rather only take one semester of chemistry in college so i m wondering what the best way to prepare for exam would be i have a couple months to study for it

chemistry challenge exam santa monica college - May 16 2023

smc uses the california chemistry diagnostic test to assess students skills in chemistry this is a timed computerized test

consisting of 44 questions students will be given 50 minutes to complete the test you will be given scratch paper pencil calculator and the periodic table to use on the chemistry exam

arlene a russell university of california los angeles - Mar 02 2022

california chemistry diagnostic test project cdtb this california project which is composed of faculty from all three segments of higher education and high schools has set a standard for diagnostic assessment for chemistry a well designed assessment instrument must be both valid and reliable

chemistry sacramento city college - Feb 01 2022

chem 300 with a grade of c or better completed within one year prior to enrollment in chem 400 or placement through the assessment process acs california chemistry diagnostic exam completed within one year prior to enrollment in chem 400 students having taken chem 310 chem 305 or another chemistry course must complete the assessment process within

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chemistry 400 placement assessment california chemistry diagnostic exam - Sep 08 2022

the college had submitted the chem 400 placement assessment california chemistry diagnostic exam validation study to the cccco and received full approval status in chem prerequisite requirement and thus are included in the sample for analysis note that not all of the 475 students who took the ccde passed the test there were 43 students