

ACCOUNTING: PAPER II

EXAMINATION NUMBER

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Time: 2 hours

100 marks

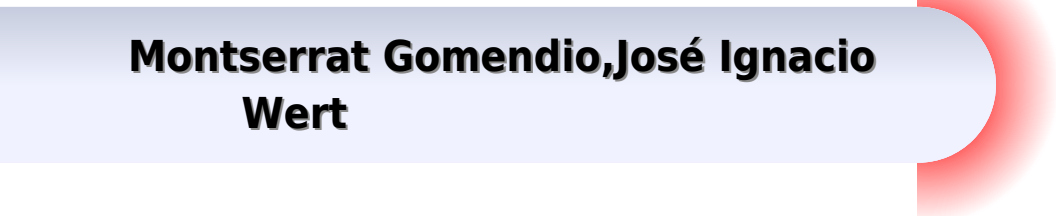
PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY

1. This paper consists of 11 pages and an Information Booklet of 7 pages (i – vii) with a ratio sheet on page i. Please check that your question paper is complete.
2. Read the questions carefully.
3. Answer the questions in the space provided.
4. It is in your own interest to write legibly and present your work neatly.
5. You may **not** use red or green ink. **You may use a pencil, but please use a soft, dark pencil.**
6. All calculations should be rounded off to two decimal places.
7. Please hand in this question paper.
8. The allocation of marks and appropriate time to be taken for each question are as follows:

	Possible marks	Actual marks	Marker signature	Moderator signature
Question 1: Analysis of published financial statements (60 minutes)	50			
Question 2: Budgeting (36 minutes)	30			
Question 3: Reconciliations (24 minutes)	20			
TOTAL	100			Checker

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**Montserrat Gomendio, José Ignacio
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