

12 What is not part of a company's equity?

- A debentures
- B ordinary share capital
- C retained earnings
- D share premium

13 In departmental accounts, which overhead might be apportioned according to floor space?

- A advertising
- B depreciation of machinery
- C office wages
- D rent

14 A manufacturer provides the following information.

	£
total rent	50 000
factory heat and light	5 000
cartage inwards	2 000
cartage outwards	3 000
indirect labour	60 000
total factory overheads	95 000

Which proportion of rent relates to the factory?

- A 50%
- B 54%
- C 56%
- D 60%

15 Partnership capitals are \$60 000 for X and \$90 000 for Y. The partnership agreement provides for interest on capitals at 10% per annum, but makes no other financial provisions.

Profits for the current year total \$75 000.

How will the total profits be divided between the partners?

	X £	Y £
A	30 000	45 000
B	36 000	39 000
C	37 500	37 500
D	39 000	36 000

2014 Grade 1final Business Departmental Paper

Lei Shi



2014 Grade 1final Business Departmental Paper:

This book delves into 2014 Grade 1final Business Departmental Paper. 2014 Grade 1final Business Departmental Paper is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into 2014 Grade 1final Business Departmental Paper, encompassing both the fundamentals and more intricate discussions.

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