

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

Accountant I Test Stanislaus County

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Accountant I Test Stanislaus County:

Unveiling the Magic of Words: A Review of "**Accountant I Test Stanislaus County**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Accountant I Test Stanislaus County**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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Table of Contents Accountant I Test Stanislaus County

1. Understanding the eBook Accountant I Test Stanislaus County
 - The Rise of Digital Reading Accountant I Test Stanislaus County
 - Advantages of eBooks Over Traditional Books
2. Identifying Accountant I Test Stanislaus County
 - 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 Accountant I Test Stanislaus County
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accountant I Test Stanislaus County
 - Personalized Recommendations
 - Accountant I Test Stanislaus County User Reviews and Ratings
 - Accountant I Test Stanislaus County and Bestseller Lists

5. Accessing Accountant I Test Stanislaus County Free and Paid eBooks
 - Accountant I Test Stanislaus County Public Domain eBooks
 - Accountant I Test Stanislaus County eBook Subscription Services
 - Accountant I Test Stanislaus County Budget-Friendly Options
6. Navigating Accountant I Test Stanislaus County eBook Formats
 - ePub, PDF, MOBI, and More
 - Accountant I Test Stanislaus County Compatibility with Devices
 - Accountant I Test Stanislaus County Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accountant I Test Stanislaus County
 - Highlighting and Note-Taking Accountant I Test Stanislaus County
 - Interactive Elements Accountant I Test Stanislaus County
8. Staying Engaged with Accountant I Test Stanislaus County
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accountant I Test Stanislaus County
9. Balancing eBooks and Physical Books Accountant I Test Stanislaus County
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accountant I Test Stanislaus County
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accountant I Test Stanislaus County
 - Setting Reading Goals Accountant I Test Stanislaus County
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accountant I Test Stanislaus County
 - Fact-Checking eBook Content of Accountant I Test Stanislaus County
 - 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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