

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

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Management and Cost Accounting For Dummies Mark P. Holtzman, Sandy Hood, 2013-08-05 With easy to understand explanations and real life examples Management Cost Accounting For Dummies provides students and trainees with the basic concepts terminology and methods to identify measure analyse interpret and communicate accounting information in the context of managerial decision making Major topics include cost behaviour cost analysis profit planning and control measures accounting for decentralized operations budgeting decisions ethical challenges in management and cost accounting

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Barrow,John A. Tracy,2017-10-25 The Accountant ,1982 **Accountancy** ,1991 Measuring 'broad Skills' Alison

Wolf, Ruth Silver, 1995 Compares test results of accounting technicians and health visitors who had just qualified with their workplace performance as judged a year later by their managers Draws conclusions for competence based assessment of transferable skills *Management and Cost Accounting For Dummies* - UK Mark P. Holtzman, Sandy Hood, 2013-08-22 With easy to understand explanations and real life examples Management Cost Accounting For Dummies provides students and trainees with the basic concepts terminology and methods to identify measure analyse interpret and communicate accounting information in the context of managerial decision making Major topics include cost behaviour cost analysis profit planning and control measures accounting for decentralized operations budgeting decisions ethical challenges in management and cost accounting *British Qualifications* Kogan Page, 2006 The field of professional academic and vocational qualifications is ever changing The new edition of this highly successful and practical guide provides thorough information on all developments Fully indexed it includes details on all university awards and over 200 career fields their professional and accrediting bodies levels of membership and qualifications It acts as an one stop guide for careers advisors students and parents and will also enable human resource managers to verify the qualifications of potential employees *Financial Accounting: International Standards* Ibrahim Amoo Ganiyu, **Applied Artificial Intelligence in Business** Saad G. Yaseen, 2025-09-30 This book addresses applied artificial intelligence and generative artificial intelligence in the business context It attempts to open the black box of cutting edge AI systems tools and algorithms for business in a way that produces novel knowledge and insights with clear business implications With focus on applied AI in business this book presents research on different theories paradigms methods and explains many potential challenges opportunities and crucial landscape of artificial intelligence and generative artificial intelligence **Sociological Perspectives on Modern Accountancy** Robin Roslender, 2002-11-01 First Published in 2004 The subject of this text is modern accountancy which is to be considered from a sociological perspective The logical starting point is to map out the chosen subject modern accountancy before saying something about the particular disciplinary perspective sociology from which it is to be viewed The volume is split into two parts the sociology of accountancy and Sociology for accounting Careers in Accountancy Felicity Taylor, 1999 Accountancy offers a wide range of opportunities for work that can be interesting varied and useful but the variety of routes to qualification can be confusing for anyone considering a career in this popular profession Reflecting recent changes this new edition is the ideal starting point for anyone planning a successful career in accountancy Illustrated with real life case studies the book gives advice on the best entry routes into the profession and clearly explains the various routes to qualification With tips for getting into this highly competitive field useful addresses and advice on progressing within an accounting career the book also provides glimpses of how the profession is likely to change in the future

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