

# 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 £
<b>Non-current assets</b>		
Property, plant and equipment	982,600	797,500
Intangible assets	580,040	386,900
<b>Current assets</b>		
Inventories	430,040	285,550
Trade receivables	342,700	224,150
Government bonds	40,000	10,000
Cash	37,470	3,800
<b>Total assets</b>	<b>2,412,850</b>	<b>1,707,900</b>
<b>Equity share capital (£1 shares)</b>	<b>312,400</b>	<b>232,800</b>
Share premium	398,200	351,000
Retained earnings	534,800	282,100
<b>Non-current liabilities</b>		
Borrowings	567,400	423,000
Preference shares	75,000	0
<b>Current liabilities</b>		
Borrowings	115,600	51,000
Bank overdraft	51,200	27,230

# Sample Question For Accounting Technician Exam

**M Lipman**



### **Sample Question For Accounting Technician Exam:**

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*Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975* United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee, 1975

**Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975: Hearings held April 10, 24; May 9; June 17, 1975** United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee, 1975      ASVAB AFQT For Dummies Angie Papple Johnston, Rod Powers, 2017-10-30 Score higher on the ASVAB AFQT Having a stable and well paying career in the military can change your life for the better and this book makes it easier than ever to pass the ASVAB AFQT so you can serve your country and set your future up for success Inside you ll find all the guidance and instruction you need to practice your way through the Math Knowledge Paragraph Comprehension Word Knowledge and Arithmetic Reasoning sections of the exam so nothing comes as a surprise on test day Plus you get a one year subscription to the online companion where you can take additional full length practice tests and focus your study where you need it the most Updated guidelines and tools to analyze test scores and understand how to master these critical sections of the exam Advice and tips for becoming more confident with vocabulary word knowledge and reading comprehension skills A review of math basics including algebra and geometry instruction Four full length practice exams with complete explanations and answers to track your progress Your future in the military awaits Get there faster and more confidently with ASVAB AFQT For Dummies      *Practice Tests for All Jobs* Nathan H. Mager, 1943      **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      *FIA Foundations of Financial Accounting - FFA Study Text-2013* BPP Learning Media, 2012-10-01 FIA FFA Financial Accounting ACCA F3 Study Text      **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      **FIA Foundations of Accountant in Business FAB (ACCA F1)**

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