

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA(U) EXAMINATIONS

LEVEL ONE

FINANCIAL ACCOUNTING – PAPER 1

WEDNESDAY, 5 JUNE 2013

INSTRUCTIONS TO CANDIDATES

1. Time allowed: **3 hours 15 minutes**.
The first 15 minutes of this examination have been designated for reading time. You may not start to write your answer during this time.
2. This examination contains Sections **A, B, C** and **D**.
3. Section **A** is bound separately from Sections **B, C** and **D**.
4. Attempt all the 20 multiple-choice questions in Section **A**. Each question carries 1 mark.
5. Attempt the compulsory question in Section **B** carrying 30 marks.
6. Attempt **two** of the **three** questions in Section **C**. Each question carries 20 marks.
7. Attempt **one** of the **two** questions in Section **D**. Each question carries 10 marks.
8. Write your answer to each question on a fresh page in your answer booklet.
9. Please, read further instructions on the answer booklet, before attempting any question.

Financial Accounting Past Papers

Ying-Ying Zheng



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web the spindle nut system if the locking device can not be engaged advance the spindle nut until the lock can be engaged double jam nut systems torque the inner spindle nut to 300 ft lbs while rotating the hub advance the inner nut as necessary to engage the locking ring do not back off the spindle nut install the

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end yoke nut if it was removed for yoke replacement seal replacement or any other reason 4

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web step 1 bearing lubrication lubricate the wheel bearing with clean lubricant of the same type used in the axle sump or
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