

Chapter 1

ACTIVITY 1

FINANCIAL STATEMENTS

1 Students' own answer.

ACTIVITY 2

CORPORATION TAX

1 Students' own answer.

ACTIVITY 3

KOSTAS CERAMICS PLC

1

Kostas Ceramics plc: Statement of profit or loss and other comprehensive income for the year ended 30 November 2019

	£	£
Revenue		810,400
Cost of sales		<u>458,860</u>
Gross profit		351,540
Distribution costs	166,900	
Administration costs	122,100	
Financial costs	30,000	<u>319,000</u>
Profit on ordinary activities before tax		32,540
Corporation tax		<u>4,800</u>
Profit on ordinary activities after tax		<u>27,740</u>

Notes

Cost of sales	£
Direct materials	348,560
Inventory of materials – 1 December 2018	9,000
Inventory of materials – 30 November 2019	(12,000)
Power	40,200
Depreciation – premises	7,000
Wages – factory staff	57,000
Depreciation – machinery	25,000
Inventory – finished goods 1 December 2018	4,700
Inventory – finished goods 31 December 2019	(20,600)
	<u>458,860</u>

Ial Accounting January 2015 Question And Mark Scheme

Huangqi Zhang



Ial Accounting January 2015 Question And Mark Scheme:

Reviewing **Ial Accounting January 2015 Question And Mark Scheme**: Unlocking the Spellbinding Force of Linguistics

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