

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

Employment Test For Accountant

Michal Rosen-Zvi



Employment Test For Accountant:

Assessment of Accounting Evaluation Practices Ibrahim Mert, 2022-05-07 The book describes the historical evolution and development of accounting theories and principles Value and valuation have been reviewed extensively The author provides a detailed comparison between historic and fair value accounting A comprehensive review of the literature and researchers opinions about measurement fair value and historical cost value will enable the readers to understand the concepts in detail Additionally the book includes case studies evaluating the accounting practices in Turkey and Romania to illustrate how these concepts are implemented in practice The reader will obtain a good understanding of the local nationalized accounting systems and up to what extent countries have adapted to IFRS The books discusses the usage of IT tools in accounting and analyses the impact of information technology such as big data artificial intelligence and data analytics in the field of accounting

Employment Opportunities for Women in Professional Accounting Lillian V. Inke, 1955 **Audit and Accounting Guide: Employee Benefit Plans** AICPA, 2016-11-21 Considered the industry standard resource this guide provides practical guidance essential information and hands on advice on the many aspects of accounting and authoritative auditing for employee benefit plans This new 2016 edition is packed with information on new requirements including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share or its equivalent the simplification of disclosures for fully benefit responsive investment contracts plan investment disclosures and measurement date practical expedient and a new employee stock ownership plans chapter that includes both accounting and auditing

Medical Practice Pre-Employment Tests Book Keith Borglum and Diane Cate, 1996-05-01 **The National Public Accountant**, 1967 **Accounting Information Systems: Connecting Careers, Systems, and Analytics, 1st Australia and New Zealand Edition** Arline A. Savage, Danielle Brannock, Alicja Arnold, Matt Dyki, 2026-01-27 em style box sizing border box font family Open Sans Arial Black Gadget sans serif font size 16px Accounting Information Systems 1st Australia and New Zealand Edition equips students with the skills needed to become future ready accountants This textbook integrates real world applications including many local examples to help students understand course concepts efficiently Through case based learning and data analysis students learn to make informed business decisions *Cost Accounting And Auditing* by Dr. R. N. Khandelwal, Sanjay Gpta, Dr. Dinesh Sexena, Dr. Sanjay Kumar Tiwari (SBPD Publications) Dr. R. N. Khandelwal, Sanjay Gpta, Dr. Dinesh Sexena, Dr. Sanjay Kumar Tiwari, 2021-06-28 An excellent book for commerce students appearing in competitive professional and other examinations Cost Accounting 1 Cost Accounting Meaning Nature Scope and Importance 2 Cost Concepts Elements and Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overhead 6 Overheads Collection Allocation Apportionment and Absorption Including Machine hour Rate 7 Single or Unit or Output Costing 8 Calculation of Quotation Estimates or Tender Price 9 Job Batch and Contract Costing 10 Process Costing 11 Reconciliation of Cost and Financial Accounts 12 Cost Audit 13 Operating Costing Auditing 1 Introduction 2 Objects

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