

2

Total for this question: 23 marks

- 2 (a) Complete the income statement, showing clearly the profit for the year after tax.
(A space for workings is provided on page 8.)

[7 marks]

Income Statement for Weirwolf plc for year ended 30 April 2014

	£	£	
Revenue		2 856 000	
Cost of sales		1 142 400	
Gross profit		1 713 600	
Less expenses			
Marketing	335 600		
Administration	236 780		
Distribution	68 500		
Depreciation	257 780	(1)	
Directors' remuneration	240 000	(1)	
		1 138 660	
Operating profit		574 940	(1) OF*
Debtenture interest		36 000	(1)
Profit for the year before taxation		538 940	(1) OF#
Taxation		107 788	(1)
Profit for the year after taxation		431 152	(1) OF

* Must state operating profit or profit from operations to award mark.

Must state profit before taxation (or similar) to award mark.

7 marks

Marker notes:

If debtenture interest is included in expenses then do not award mark for operating profit.

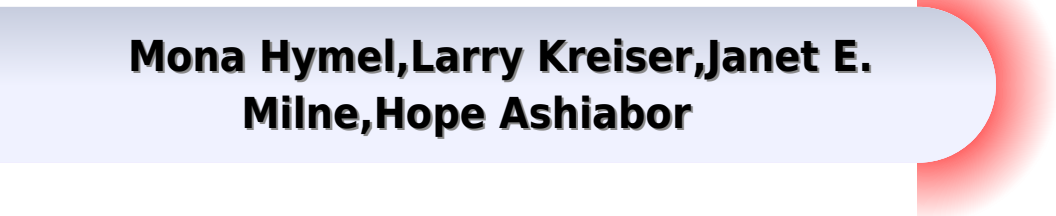
If debtenture interest and taxation included in expenses then do not award mark for operating profit or profit before tax.

If any other extraneous items included eg dividends etc then do not award the next OF mark; if there are more than one extraneous item then do not award subsequent OF mark.

Ignore label for final figure in income statement, reward the figure only (OF); the figure may have no label.

June 2013 Paper 22 Mark Scheme Accounts

**Mona Hymel, Larry Kreiser, Janet E.
Milne, Hope Ashiabor**



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Accountancy Model Paper Chapter wise Question Answer With Marking Scheme Dr. S. K. Singh, 2020-11-07 1
100% Based on NCERT Guidelines 2 Important questions have been include chapterwise and unitwise 3 Previous year questions with answers of board examinations have been included 4 Solved Model Test Papers for board examination preparation for the current year have been included 1 Accounting for Not for Profit Organizations 2 Accounting for Partnership Firms Fundamentals 3 Reconstitution of Partnership Change in Profit Sharing Ratio among the Existing Partners 4 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 5 Reconstitution of Partnership Admission of a Partner 6 Reconstitution of Partnership Retirement of a Partner 7 Reconstitution of Partnership Death of a Partner 8 Dissolution of a Partnership Firm 9 Issue Forfeiture and Re issue of Shares 10 Issue of Debentures 11 Redemption of Debentures 12 Financial Statements of a Company Balance Sheet of A Company 13 Financial Statements Analysis 14 Tools of Financial Analysis Comparative Statements 15 Accounting Ratios 16 Cash Flow Statement Model Paper Set 1 2 BSEB With OMR Sheet Board Examination Paper CBSE **ACCA Paper F6 - Tax FA2011 Practice and revision kit** BPP Learning Media, 2013-01-01 The examiner reviewed F6 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try You will learn what to expect on the test and our detailed solutions provide tips on how to approach questions advice on gaining easy marks and examiner s comments **IGCSE Mer** Merlyn , 2015-08-27 Buku IGCSE ini merupakan aplikasi dari pelajaran matematika yang berbasis di University of Cambridge Berisi kumpulan soal lengkap dengan kunci jawaban Memudahkan para siswa dalam menghadapi pelajaran matematika Semoga buku ini bisa menjadi jembatan bagi para siswa yang ingin menguasai mata pelajaran matematika dengan baik

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A Field Philosopher's Guide to Fracking Adam Briggie, 2015-10-01 Winner of the Writers League of Texas Book Awards Finalist for the J Anthony Lukas Book Prize From the front lines of the fracking debate a field philosopher explores one of our most divisive technologies When philosophy professor Adam Briggie moved to Denton Texas he had never heard of fracking Only five years later he would successfully lead a citizens initiative to ban hydraulic fracturing in Denton the first Texas town to challenge the oil and gas industry On his journey to learn about fracking and its effects he leaped from the ivory tower into the fray In beautifully narrated chapters Briggie brings us to town hall debates and neighborhood meetings where citizens wrestle with issues few fully understand Is fracking safe How does it affect the local economy Why are bakeries prohibited in neighborhoods while gas wells are permitted next to playgrounds In his quest for answers Briggie meets people like Cathy McMullen Her neighbors cows asphyxiated after drinking fracking fluids and her orchard was razed to make way for a pipeline Cathy did not consent to drilling but those who profited lived far out of harm s way Briggie s first instinct was to think about fracking deeply Drawing on philosophers from Socrates to Kant but also on conversations with engineers legislators and industry representatives he develops a simple theory to evaluate fracking we should give those at risk to harm a stake in the decisions we make and we should monitor for and correct any problems that arise Finding this regulatory process short circuited with government and industry alike turning a blind eye to symptoms like earthquakes and nosebleeds Briggie decides to take action Though our field philosopher is initially out of his element joining fierce activists like Texas Sharon once called the worst enemy of the oil and gas industry his story culminates in an underdog victory for Denton now nationally recognized as a beacon for citizens rights at the epicenter of the fracking revolution

UKIP Matthew Goodwin, Caitlin Milazzo, 2015-11-26 The UK Independence Party Ukip is the most significant new force in British politics for a generation Under the leadership of Nigel Farage the party has enjoyed a remarkable rise winning the 2014 European Parliament elections as well as two parliamentary by elections and attracting mainstream defectors to achieve major party status By the time of the 2015 general election Farage and Ukip stood on the threshold of becoming a major force at Westminster This account is a must read for anyone interested in the inside story of Ukip s quest to change British politics during one of the most unpredictable and dramatic elections in recent history Based on unprecedented access to the party and its key players the book pulls back the curtain on one of the most intriguing campaigns in living memory It includes behind the scenes observations from the

campaign trail and more than one hundred interviews with leading Ukip insiders such as Nigel Farage Douglas Carswell and Mark Reckless as well as major donors strategists and figures from across the political landscape as they grappled with Ukip's rise Matthew Goodwin and Caitlin Milazzo reveal what really happened during the 2015 election campaign and in the by elections and defections which preceded it providing detailed accounts of the critical moments that shaped both the election itself and British politics more widely The book also makes extensive use of British Election Study data from over five decades to answer important questions about the rise of Ukip and what it signifies Who voted for Ukip and why How are political loyalties in Britain changing over time What are the deeper currents that have made Ukip's rise possible and will continue to shape its future And what does the party's campaign for power reveal about the current evolution of British politics and society UKIP takes readers inside the campaign telling for the first time the exciting inside story of a new party attempting to redraw the map of British politics

Innovation Addressing Climate Change Challenges Mona Hymel, Larry Kreiser, Janet E. Milne, Hope Ashiabor, Although the world faces many environmental challenges climate change continues to demand attention This timely book explores ways in which market based instruments and complementary policies can help countries meet their climate change goals The chapters explore carbon pricing and other tax and non tax measures offering useful market based perspectives that can help inform the many climate policy decisions that lie ahead

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