

IAL ACCOUNTING UNIT 2

TEST-2(Re-test)- SHARE ISSUE, MERGER & ACQUISITION

INSTRUCTOR: MUNJIR ABDULLAH

TOTAL MARKS- 49

TIME: 1 hour

Question 1

- i The Statement of Changes in Equity of Postus Transport plc for the year ended 31 March 2018 is shown below.

Figures are in £ millions	Ordinary Share Capital	Share Premium	Retained Earnings	General Reserve	Foreign Exchange Reserve	Revaluation Reserve	Total Equity
	£	£	£	£	£	£	£
Balance at 1 April 2017	A	55	64	27	10	30	B
Dividends Paid			(23)				(23)
Transfer			(8)		8		C
Profit after Tax			D				89
Balance at 31 March 2018	320	55	E	27	18	30	F

- (a) Complete the Statement of Changes in Equity showing figures calculated for letters A to F.
- (c) Prepare Journal entries, including a narrative, for the transfer of the £8 million shown in the Statement of Changes in Equity.

(6)

(3)

Total for Question 1- 9 marks

Ial Jan 13 Accounting Unit 2 Question Paper

Michael Rajnik



Ial Jan 13 Accounting Unit 2 Question Paper:

This book delves into Ial Jan 13 Accounting Unit 2 Question Paper. Ial Jan 13 Accounting Unit 2 Question Paper is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Ial Jan 13 Accounting Unit 2 Question Paper, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Ial Jan 13 Accounting Unit 2 Question Paper
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 - Chapter 4: Ial Jan 13 Accounting Unit 2 Question Paper in Specific Contexts
 - Chapter 5: Conclusion
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