

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.

Marking Scheme For A Level Accounting November 2014 Zimsec

Robert W. Kolb



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Validating Technological Innovation David Coniam, Peter Falvey, 2016-04-02 This book discusses Hong Kong's use of onscreen marking OSM in public examinations. Given that Hong Kong leads the way in OSM innovation, this book has arisen from a recognised need to provide a comprehensive coherent account of the findings of various separate but linked validation studies of onscreen public examinations in Hong Kong. The authors discuss their experience of the validation process demonstrating how high stakes innovation should be fully validated by a series of research studies in order to satisfy key stakeholders.

The SAGE Encyclopedia of Business Ethics and Society Robert W. Kolb, 2018-03-27 Thoroughly revised, updated and expanded, The SAGE Encyclopedia of Business Ethics and Society Second Edition explores current topics such as mass social media, cookies and cyber attacks as well as traditional issues including accounting discrimination, environmental concerns and management. The new edition also includes an in-depth examination of current and recent ethical affairs such as the dangerous work environments of off-shore factories for Western retailers, the negligence resulting in the 2010 BP oil spill, the gender wage gap, the minimum wage debate and increasing income disparity and the unparalleled level of debt in the U.S. and other countries with the challenges it presents to many societies and the considerable impact on the ethics of intergenerational wealth transfers.

Key Features Include: Seven volumes available in both electronic and print formats contain more than 1,200 signed entries by significant figures in the field. Cross-references and suggestions for further readings to guide students to in-depth resources. Thematic Reader's Guide groups related entries by general topics. Index allows for thorough browse and search capabilities in the electronic edition.

Cross-cutting issues in the water, land, energy and food security nexus: Perspectives from sub-Saharan Africa Felix Kwabena Donkor, Mulala Danny Simatele, Henry Bikwibili Tantoh, 2023-06-27

Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set) Union of International Associations, 2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims, activities and events.

British Business, 1984

How China is Reshaping the Global Economy Rhys Jenkins, 2022-06-16 China's growing economic involvement in Sub-Saharan Africa and Latin America has been a source of major controversy. The official Chinese position maintains that the growth of bilateral relations is of mutual benefit and provides a good example of South-South cooperation. Critics on the other hand see the economic relations between China and other developing countries as highly unequal with most of the benefits accruing to China and a few local elites. They also point to negative socio-economic, political and environmental consequences.

How China is Reshaping the Global Economy: Development Impacts in Africa and Latin America throws more light on these controversies through a comparative study of China's impact on the two regions. It looks not just at bilateral relations between China and the two regions but also analyses the changes in the global economy brought about as a result of the shift in economic activity from North America and Western Europe to Asia. This book looks at the factors which led to rapid economic growth in China and the way in which this

has affected global manufacturing commodity markets the international presence of Chinese companies and financial flows. It examines the different forms of Chinese economic involvement in Sub-Saharan Africa and Latin America, the main drivers and economic, social, political, and environmental consequences. It ends with a comparison of the two regions that highlights the importance of different histories and political and institutional contexts in determining the impacts of China. Since the first edition of *How China is Reshaping the Global Economy: Development Impacts in Africa and Latin America*, China's role in the global economy has continued to expand and the Chinese government's foreign policy has become more assertive. The global presence of China has been marked by the expansion of the Belt and Road Initiative to almost 150 countries and the trade war between the US and China, as well as increased Western concerns over the activities of major Chinese companies such as Huawei. This new edition documents these changes and their implications for SSA and LAC.

The Top Books of the Year Marking Scheme For A Level Accounting November 2014 Zimsec The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the captivating narratives that have charmed audiences this year.

Marking Scheme For A Level Accounting November 2014 Zimsec : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph.

Marking Scheme For A Level Accounting November 2014 Zimsec : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Marking Scheme For A Level Accounting November 2014 Zimsec : Delia Owens' "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting.

These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered.

The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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