

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.

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contoh penghitungan berat besi beton indosteger akan memberikan contoh penghitungan berat besi beton untuk anda terapkan saat berbelanja material ini diameter besi beton yang anda temukan adalah 16 mm dan panjang 12 m berapakah berat besi beton tersebut massa besi beton $0.006165 \times d^2 \times l$ $0.006165 \times 16^2 \times 12$ 18 938 kg

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gedung adalah suatu konstruksi bangunan buatan manusia yang terbuat dari beberapa material menjadi satu kesatuan untuk dijadikan tempat beraktivitas perhitungan analisis pada gedung bertingkat sangat penting agar konstruksi gedung memiliki kekuatan yang kokoh dan sesuai dengan umur rencana

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daftar biaya komponen kegiatan vol pondasi $0.054 \text{ m}^2 \times 112.57 \text{ m}$ 6.08 m³ pembangunan bangunan gedung volume aanstamping volume lantai kerja klasifikasi tidak sederhana luas aanstamping 0.8×0.15 luas dalam ribuan rupiah biaya biaya biaya total lantai kerja 0.8×0.05 konstruk perencan manajem

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perlu diingat ya bahwa cara menghitung kekuatan lantai beton ini hanya sekedar rule of thumb alias gambaran kasarnya saja 1 40 x l l adalah lebar bentang misalnya bangunan 4 x 4 m maka 1 40 x 4 0 1 atau 10 cm rumus balok 1 12 x l jadi balok yang mesti dipersiapkan untuk menahan beban adalah 1 12 x l 0 33 atau 33 cm terkadang

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