

## Chapter 1

### ACTIVITY 1

#### FINANCIAL STATEMENTS

1 Students' own answer.

### ACTIVITY 2

#### CORPORATION TAX

1 Students' own answer.

### ACTIVITY 3

#### KOSTAS CERAMICS PLC

1

**Kostas Ceramics plc: Statement of profit or loss and other comprehensive income for the year ended 30 November 2019**

|                                          | £       | £              |
|------------------------------------------|---------|----------------|
| Revenue                                  |         | 810,400        |
| Cost of sales                            |         | <u>458,860</u> |
| Gross profit                             |         | 351,540        |
| Distribution costs                       | 166,900 |                |
| Administration costs                     | 122,100 |                |
| Financial costs                          | 30,000  | <u>319,000</u> |
| Profit on ordinary activities before tax |         | 32,540         |
| Corporation tax                          |         | <u>4,800</u>   |
| Profit on ordinary activities after tax  |         | <u>27,740</u>  |

#### Notes

| Cost of sales                               | £              |
|---------------------------------------------|----------------|
| Direct materials                            | 348,560        |
| Inventory of materials – 1 December 2018    | 9,000          |
| Inventory of materials – 30 November 2019   | (12,000)       |
| Power                                       | 40,200         |
| Depreciation – premises                     | 7,000          |
| Wages – factory staff                       | 57,000         |
| Depreciation – machinery                    | 25,000         |
| Inventory – finished goods 1 December 2018  | 4,700          |
| Inventory – finished goods 31 December 2019 | (20,600)       |
|                                             | <u>458,860</u> |

# Ial Accounting January 2015 Question And Mark Scheme

**Robert R. Redfield**



**Ial Accounting January 2015 Question And Mark Scheme:**

## Reviewing **Ial Accounting January 2015 Question And Mark Scheme**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Ial Accounting January 2015 Question And Mark Scheme**," an enthralling opus penned by a very acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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