

## Mock Exam 1

### Part 1 (Computational)

#### Fleming Fabrications Ltd – Integrated Accounting System

Fleming Fabrications Ltd operates an integrated accounting system. The ledger accounts have been updated to 23 December 2004. There have been a number of business transactions during the last week in December and you are required to incorporate these transactions into the accounts. For the purpose of these tasks VAT is ignored.

##### Task 1

The company has received a delivery of materials as detailed in the Invoice and Goods Received Note. They also issued materials to the factory as detailed on the Material Requisition. Using these documents you are required to update the Stock Record Card and the Stores Ledger Card. Thereafter record the appropriate information into the ledger accounts.

##### Task 2

An employee, John Smith (Ref: 44590), works a normal week of 42½ hours. His rate of pay is £9.50 per hour. During the week ended 31 December 2004, he worked on the following production jobs:

| Job  | Hours          |
|------|----------------|
| Y100 | 10             |
| Y120 | 12 hrs 30 mins |
| Y130 | 9 hrs 45 mins  |
| A670 | 5              |
| A680 | 3              |

You are required to update the Wages Analysis Sheet for the week and record the totals from the wages sheet into the ledger accounts.

# Hnc Accounting Graded Unit Mock Exam

**M Walker**



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## **Table of Contents Hnc Accounting Graded Unit Mock Exam**

1. Understanding the eBook Hnc Accounting Graded Unit Mock Exam
  - The Rise of Digital Reading Hnc Accounting Graded Unit Mock Exam
  - Advantages of eBooks Over Traditional Books
2. Identifying Hnc Accounting Graded Unit Mock Exam
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Hnc Accounting Graded Unit Mock Exam
  - User-Friendly Interface
4. Exploring eBook Recommendations from Hnc Accounting Graded Unit Mock Exam
  - Personalized Recommendations
  - Hnc Accounting Graded Unit Mock Exam User Reviews and Ratings
  - Hnc Accounting Graded Unit Mock Exam and Bestseller Lists
5. Accessing Hnc Accounting Graded Unit Mock Exam Free and Paid eBooks
  - Hnc Accounting Graded Unit Mock Exam Public Domain eBooks
  - Hnc Accounting Graded Unit Mock Exam eBook Subscription Services

- Hnc Accounting Graded Unit Mock Exam Budget-Friendly Options
- 6. Navigating Hnc Accounting Graded Unit Mock Exam eBook Formats
  - ePub, PDF, MOBI, and More
  - Hnc Accounting Graded Unit Mock Exam Compatibility with Devices
  - Hnc Accounting Graded Unit Mock Exam Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Hnc Accounting Graded Unit Mock Exam
  - Highlighting and Note-Taking Hnc Accounting Graded Unit Mock Exam
  - Interactive Elements Hnc Accounting Graded Unit Mock Exam
- 8. Staying Engaged with Hnc Accounting Graded Unit Mock Exam
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Hnc Accounting Graded Unit Mock Exam
- 9. Balancing eBooks and Physical Books Hnc Accounting Graded Unit Mock Exam
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Hnc Accounting Graded Unit Mock Exam
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Hnc Accounting Graded Unit Mock Exam
  - Setting Reading Goals Hnc Accounting Graded Unit Mock Exam
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hnc Accounting Graded Unit Mock Exam
  - Fact-Checking eBook Content of Hnc Accounting Graded Unit Mock Exam
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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