

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*
Debt 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 debt interest is included in expenses then do not award mark for operating profit.

If debt 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.

June 2013 Paper 22 Mark Scheme Accounts

Sebastian Brünink



June 2013 Paper 22 Mark Scheme Accounts:

Enjoying the Track of Phrase: An Psychological Symphony within **June 2013 Paper 22 Mark Scheme Accounts**

In some sort of consumed by monitors and the ceaseless chatter of quick communication, the melodic splendor and psychological symphony created by the prepared term often fade into the back ground, eclipsed by the persistent noise and interruptions that permeate our lives. Nevertheless, located within the pages of **June 2013 Paper 22 Mark Scheme Accounts** a wonderful literary treasure overflowing with natural feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful composer of language, that captivating masterpiece conducts viewers on an emotional journey, well unraveling the hidden songs and profound affect resonating within each carefully crafted phrase. Within the depths of the emotional assessment, we can investigate the book is main harmonies, analyze their enthralling writing type, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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