

## CPA FOUNDATION LEVEL

#### CIFA FOUNDATION LEVEL

#### FINANCIAL ACCOUNTING

MONDAY: 1 August 2022. Morning paper.

Time Allowed: 3 hours.

Answer ALL questions. Marks allocated to each question are shown at the end of the question. Show ALL your workings. Do NOT write anything on this paper.

# OUESTION ONE

(a) The finance manager of Wali Traders has provided you with the following information:

|                      | Sh. "000" |
|----------------------|-----------|
| Cost of sales        | 22,000    |
| Gross profit         | 9,500     |
| Interest expense     | 3,000     |
| Tax expense          | 1,116     |
| Net profit after tax | 4,464     |

## Required:

(i) Interest coverage ratio. (3 marks)

(ii) Gross profit margin ratio. (2 marks)

# **Kasneb Exam Past Papers**

**Daniela Niemeyer** 

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