



**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.**

**QUESTION ONE**

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

|                      | <b>Sh. "000"</b> |
|----------------------|------------------|
| 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

**Zhe Xu**



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web basic ms office mcqs the spelling and grammar tool used for a corrects spelling errors as you type b indicates grammatical errors c identifies words with capitalization problems d all of above answer d all of above which is not included in a font style a bold b regular c italic d superscript answer d superscript

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web nov 25 2022 answer option a explanation the horizontal split bar on the ms word screen is located above the vertical scroll bar ques 3 which of the following alignment cannot be placed where the tab stops a decimal alignment b center alignment c bar alignment d justify alignment e none of the above answer option d explanation