



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:

	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

Jianjun Gao



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Reviewing **Kasneb Exam Past Papers**: Unlocking the Spellbinding Force of Linguistics

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