



This sample exam is made up of questions from the hard copy question bank for exams in 2018. As such we advise that you look at any errata sheet that has been issued for this question bank. The weighting of topics in this paper has been designed to show the weighting that you may experience in your assessment.

The question bank chapter (C) and question (Q) references are noted in the answers for each question, along with the learning outcome/s (LO) covered.

QUESTIONS

1 Havisham plc

Extracts from the financial statements for Havisham plc for the year ended 31 March 20X2 are as follows:

Profit from operations	£ 819.640	
Finance costs	(89.600)	
Profit before tax	730.040	
Income tax	(245,700)	
THE WITTER TOUR		
Profit for year	484,340	
Statements of financial position at 31 March	20X2	20X1
	£	£
Non-current assets		
Property, plant and equipment	982,600	797,500
Intangible assets	580,040	386,900
Current assets		
Inventories	430,040	285,550
Trade receivables	342,700	224,150
Government bonds	40,000	10,000
Cash	37,470	3,800
Total assets	2,412,850	1,707,900
Equity share capital (£1 shares)	312,400	232.800
Share premium	398,200	351,000
Retained earnings	534,800	282,100
Non-current liabilities		
Borrowings	567,400	423,000
Preference shares	75,000	0
Current liabilities		
Borrowings	115.600	51.000
Bank overdraft	51,200	27.230
	0700570750	

Statement of profit or loss for the year ended 31 March 20X2

Accounting Exam Paper 2014 Grade 1

Camilla Rothe

Accounting Exam Paper 2014 Grade 1:

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Table of Contents Accounting Exam Paper 2014 Grade 1

- 1. Understanding the eBook Accounting Exam Paper 2014 Grade 1
 - The Rise of Digital Reading Accounting Exam Paper 2014 Grade 1
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Accounting Exam Paper 2014 Grade 1
 - 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 Accounting Exam Paper 2014 Grade 1
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Accounting Exam Paper 2014 Grade 1
 - Personalized Recommendations

- Accounting Exam Paper 2014 Grade 1 User Reviews and Ratings
- Accounting Exam Paper 2014 Grade 1 and Bestseller Lists
- 5. Accessing Accounting Exam Paper 2014 Grade 1 Free and Paid eBooks
 - Accounting Exam Paper 2014 Grade 1 Public Domain eBooks
 - Accounting Exam Paper 2014 Grade 1 eBook Subscription Services
 - Accounting Exam Paper 2014 Grade 1 Budget-Friendly Options
- 6. Navigating Accounting Exam Paper 2014 Grade 1 eBook Formats
 - ∘ ePub, PDF, MOBI, and More
 - Accounting Exam Paper 2014 Grade 1 Compatibility with Devices
 - Accounting Exam Paper 2014 Grade 1 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - $\,{\scriptstyle \circ}\,$ Adjustable Fonts and Text Sizes of Accounting Exam Paper 2014 Grade 1
 - Highlighting and Note-Taking Accounting Exam Paper 2014 Grade 1
 - Interactive Elements Accounting Exam Paper 2014 Grade 1
- 8. Staying Engaged with Accounting Exam Paper 2014 Grade 1
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Exam Paper 2014 Grade 1
- 9. Balancing eBooks and Physical Books Accounting Exam Paper 2014 Grade 1
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Exam Paper 2014 Grade 1
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Exam Paper 2014 Grade 1
 - Setting Reading Goals Accounting Exam Paper 2014 Grade 1
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Exam Paper 2014 Grade 1
 - Fact-Checking eBook Content of Accounting Exam Paper 2014 Grade 1

- 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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