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page 02 MARKS SECTION 1 — 70 marks Attempt BOTH questions 1 Give your answer to all parts of question 1 on pages 02-05 of your workbook

PART A The following data has been provided by Johnny Alsop, a sole trader, for Year 2 of his

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JUNE 2013 EXAMINATION

transactions affecting more than one accounting period (d) prepare revenue and expense accounts for recording the transactions for the next accounting period 8 A distinguishing characteristic of the financial statements of a Trading company is that: (a) the Balance Sheet shows a subtotal for working capital

ACCOUNTING PAPER MEMORANDUM QUESTION 1

ACCOUNTING PAPER MEMORANDUM QUESTION 1 11 BANK RECONCILIATION 111 Any TWO points Possible answers: • For internal control purposes • To identify the correct bank balance/update records • Deposits made and cheques issued not only affect the business but also the bank concerned

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the financial accounting process to calculate the production costs in a business and presents this information to management, who will use it to make sound decisions regarding the business's future In practice, cost accounting and management accounting are treated as a single discipline Financial accountants determine what the costs and

COST AND MANAGEMENT ACCOUNTING

COST AND MANAGEMENT ACCOUNTING SAMPLE TEST PAPER (This test paper is for practice and self study only and not to be sent to the institute) Time allowed: 3 hours Maximum marks : 100 [Attempt all questions Each question carries 1 mark There is no negative mark for incorrect answers] Q1 Which of these is not an objective of Cost Accounting?

FINANCIAL ACCOUNTING N4

examples to illustrate the accounting practice visually Evaluation With reference to learning objectives 111 to 113: 1 Theory questions can be asked in class tests In examination papers the emphasis should rather be on practical than on theoretical questions as ...

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Paper F3

Financial AccountingSpecimen Exam applicable from June 2014 Paper F3 The Association of Chartered Certified Accountants 20 Prisha has not kept accurate accounting records during the financial year She had opening inventory of \$6,700 and purchased goods costing \$84,000 during the year At the year end she had \$5,400 left in inventory

N5 Financial Accounting Question Papers June 2013

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possible seeing that the examination papers are directly aimed at accounting-related tasks as carried out in practice 63 A three-hour paper totalling 200 marks will be set at the end of the semester 7 PASS REQUIREMENTS 71 To pass Financial Accounting N6, a candidate must obtain a final mark of 40% by

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(BUS-AC2 RK-20) FINANCIAL ACCOUNTING

Enterprise B, whose financial condition at the time was sound During 2012, the financial condition of Enterprise B deteriorates and it applies for voluntary liquidation (12) [28] QUESTION 4 The capital of a company is made up of 50 000 six percent participating cumulative preference shares of R1 each, 50 000 ordinary shares of R1 each and