



FINANCIAL ACCOUNTING

This paper consists of **FIFTEEN** objective test (OT) questions (20 marks) and **FOUR** written test questions (80 marks).

1. Ensure your candidate details are on the front of your answer booklet.
2. Answer each question in black ball point pen only.

Objective Test Questions (1 – 15)

3. Record your OT responses on the separate answer sheet provided; this must not be folded or creased. Your candidate details are printed on the sheet.
4. For each of the **FIFTEEN** OT questions there are four options: A, B, C, D. Choose the response that appears to be the best and indicate your choice in the correct box, as shown on the answer sheet.
5. Attempt all questions; you will score equally for each correct response. There will be no deductions for incorrect responses or omissions.

Written Test Questions (1 – 4)

6. Answers to each written test question must begin on a new page and must be clearly numbered. Use both sides of the paper in your answer booklet.
7. The examiner will take account of the way in which answers are presented.

Unless otherwise stated, make all calculations to the nearest month and the nearest £.

All references to IFRS are to International Financial Reporting Standards and International Accounting Standards.

IMPORTANT

Question papers contain confidential information and must **NOT** be removed from the examination hall.

DO NOT TURN OVER UNTIL YOU ARE INSTRUCTED TO BEGIN WORK

You **MUST** enter your candidate number in this box.

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The Accountant, 1988 **Accountancy**, 1997 **Parliamentary Papers** Great Britain. Parliament. House of Commons, 1975

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Fundamentals of Investment Appraisal Stephen Lumby, Steve Lumby, Chris Jones, 2001 This new short text by the authors of Investment Appraisal and Financial Decisions focuses on investment appraisal decisions Fundamentals of Investment Appraisal examines the internal workings of a company rather than covering the much broader subject of financial management Theory is illustrated with numerous worked examples followed by a chapter summary quick questions all answered at the end of the book and more detailed practice questions

Accounting From the Outside (RLE Accounting) Tony Hopwood, 2013-11-26 The 43 papers in this collection originally published from 1972 to 1987 delve into accounting observing and exploring its functioning They construct a basis for interrogating it in use and indeed they attempt to account for accounting The author seeks to understand accounting to appreciate what it is what it does and how it does it examining it from without rather than from within

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restructuring and adjudication through a more concrete recognition of creditors responsibilities Re imagining sovereign debt will interest lawyers policymakers diplomats scholars and researchers interested in the law history and politics of sovereign debt

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Parliamentary Debates (Hansard). Great Britain. Parliament. House of Commons,1998

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Occasional Papers University of British Columbia. Urban Land Economics Centre. Business Administration,1962 Includes references

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