

- 2 The directors of Sperrabuck Ltd were concerned about the company's cash flow. They requested the accountant to prepare a cash budget for the four months ending 31 October 2005.

The following information was available:

- (i) **Actual sales**
- | | |
|-----------------------|---------|
| 2005 | \$ |
| May | 88 000 |
| June | 110 000 |
| Budgeted sales | |
| July | 82 800 |
| August | 87 400 |
| September | 89 700 |
| October | 101 250 |
| November | 120 000 |
| December | 108 000 |
- (ii) Sales are made as follows:
 40% of total sales are for cash
 50% of total sales are on credit and are paid for in the month after sale
 10% of total sales are on credit and are paid for two months after sale
- (iii) Customers purchasing on credit are allowed a discount of 2% if they pay within one month of purchase.
- (iv) Supplies are purchased two months before sale and paid for one month after purchase.
- (v) The selling price is fixed by adding a mark-up of 40% to the cost of goods sold.
- (vi) Wages of \$8000 per month are paid in the month in which they are earned. It is expected that wages will be increased by a pay award of 5% from 1 September 2005.
- (vii) Staff are paid a bonus of 4% on all sales in excess of \$80 000 each month. The bonus is paid in the following month.
- (viii) Other expenses currently amount to \$7000 per month and are paid in the month in which they are incurred. These expenses are expected to increase by 8% from 1 September 2005.
- (ix) The company will pay a final dividend of \$30 000 in August 2005.
- (x) Sperrabuck Ltd will purchase fixed assets for \$20 000 in September 2005.
- (xi) The balance at bank on 30 June 2005 is \$12 000.

Accounting A Level Past Paper

Augustine Benedict, Barry Elliott



Accounting A Level Past Paper:

Taxmann's CRACKER for Accounting (Paper 1 | Accounts) - Covering past exam questions (sub-topic wise) & detailed answers plus RTPs/MTPs of ICAI for CA Inter | Nov. 2023 Exams

CA Parveen Sharma, CA Kapileshwar Bhalla, 2023-06-01 This book is prepared exclusively for the Intermediate Level of Chartered Accountancy Examination requirement. It covers the questions detailed answers for the past exams strictly as per the new syllabus of ICAI. The present publication is the 6th Edition for CA Inter New Syllabus Nov 2023 Exams. This book authored by CA Parveen Sharma, CA Kapileshwar Bhalla with the following noteworthy features: Strictly as per the revised Syllabus of ICAI. Coverage of this book includes: o Past Exam Questions including Solved Paper May 2022 Suggested Answers Solved Paper November 2022 Suggested Answers Solved Paper May 2023 Suggested Answers o Questions from RTPs and MTPs of ICAI. Arrangement of Question Questions in each chapter are arranged sub topic wise. Marks Distribution Chapter wise marks distribution from May 2017 onwards. Trend Analysis for the previous exams from Nov 2020 onwards. Comparison with Study Material Chapter wise comparison with ICAI Study Material. Contents of this book are as follows: Applicability of Accounting Standards Framework for Preparation Presentation of Financial Statements Overview of Accounting Standards Financial Statements of Companies Profit or Loss Prior to Incorporation Bonus Issue Right Issue Redemption of Preference Shares Redemption of Debentures Investment Accounts Insurance Claims Hire Purchase Departmental Branch Accounting Accounting from Incomplete Records Single Entry

Taxmann's CRACKER for Accounting (Paper 1 | Accounts) – Covering Past Exam Q&As—with Practice Questions | RTPs & MTPs | CA-Foundation | New Syllabus | May/Sept. 2025 Exams Dr. S.K. Agrawal, CA Manmeet Kaur, 2025-04-04 This book is tailor made for CA Foundation aspirants specifically covering Paper 1 Accounting Accounts under the New Syllabus. It compiles past examination questions including the January 2025 Exam answers additional practice questions RTPs Revision Test Papers and MTPs Mock Test Papers along with a chapter wise analysis of marks distribution. The objective is to impart conceptual clarity enable swift revision and foster thorough practice ensuring students can confidently tackle the exam. The present publication is the 13th Edition for the CA Foundation New Syllabus May Sept 2025 Exams. This book is authored by Dr S K Agrawal CA Manmeet Kaur with the following noteworthy features: Exhaustive Coverage of Past Exam Questions Includes memory based questions and answers from previous CA Foundation examinations encompassing up to the latest January 2025 exam. Additional Important Questions Presents carefully curated questions on crucial and frequently tested topics strengthening students preparation for upcoming exams. Coverage of RTPs MTPs Integrates recent questions from the Revision Test Papers and Mock Test Papers issued by ICAI ensuring alignment with official exam standards. Chapter wise Sub topics Marks Distribution Provides a detailed breakdown of marks allocated to each sub topic in past exams helping students spot high priority areas. Chapter wise Mapping with ICAI Study Material Offers direct correlation between the book's chapters and ICAI modules facilitating quick cross referencing for deeper study.

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Revision Notes Summaries at the end of each chapter highlight crucial points aiding in rapid review before exams

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Accounts and Papers of the House of Commons Great Britain. Parliament. House of Commons,1877 **PGT Commerce**
- Unit 1 : Financial Accounting (2025 Edition) - Self Study Series Book Dheeraj Kumar Singh, The book is specially written for PGT Commerce examinations like DSSSB PGT Commerce Examination NVS PGT Commerce Examination UP PGT Commerce Examination UP TGT Commerce Examination H TET Commerce Examination Bihar STET Commerce Examination BPSC School Teacher Examination Other State Level Teacher s Examination All other state level teaching examinations The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations This book also contains Practice set Test Paper Besides this there is a chapter wise segregation of the exam questions **Taxmann's CRACKER for Corporate Accounting & Auditing (Paper 10 | CAA) - Covering Past Exam Questions & Answers | Tabular Summaries | CMA Intermediate | New Syllabus | Dec. 2025/June 2026 Exams** CA Tarun Agarwal,CA Leena Lalit Parakh,2025-06-27 This book is specifically designed to meet the requirements of the Intermediate Level Cost Management Accountancy Examination It includes past exam questions and detailed answers aligned with the latest ICAI syllabus The Present Publication is the 5th Edition for the CMA Intermediate New Syllabus Dec 2025 June 2026 Exams This book is authored by CA Tarun Agarwal and CA Leena Lalit Parakh with the following noteworthy

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Practical Accounting Augustine Benedict, Barry Elliott, 2001 Written for complete beginners this practical study starts with accounting for cash This is done because most small to medium businesses have to this as part of their normal accounting procedures

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