### THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

# CPA(U) EXAMINATIONS

# **LEVEL ONE**

### FINANCIAL ACCOUNTING - PAPER 1

# WEDNESDAY, 5 JUNE 2013

#### INSTRUCTIONS TO CANDIDATES

- Time allowed: 3 hours 15 minutes.
   The first 15 minutes of this examination have been designated for reading time. You may not start to write your answer during this time.
- This examination contains Sections A, B, C and D.
- 3. Section A is bound separately from Sections B, C and D.
- Attempt all the 20 multiple-choice questions in Section A. Each question carries 1 mark.
- Attempt the compulsory question in Section B carrying 30 marks.
- Attempt two of the three questions in Section C. Each question carries 20 marks.
- Attempt one of the two questions in Section D. Each question carries 10 marks.
- Write your answer to each question on a fresh page in your answer booklet.
- Please, read further instructions on the answer booklet, before attempting any question.

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# **Icm Accounting And Finance Examination Past Papers**

S. P. A. Henderson

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