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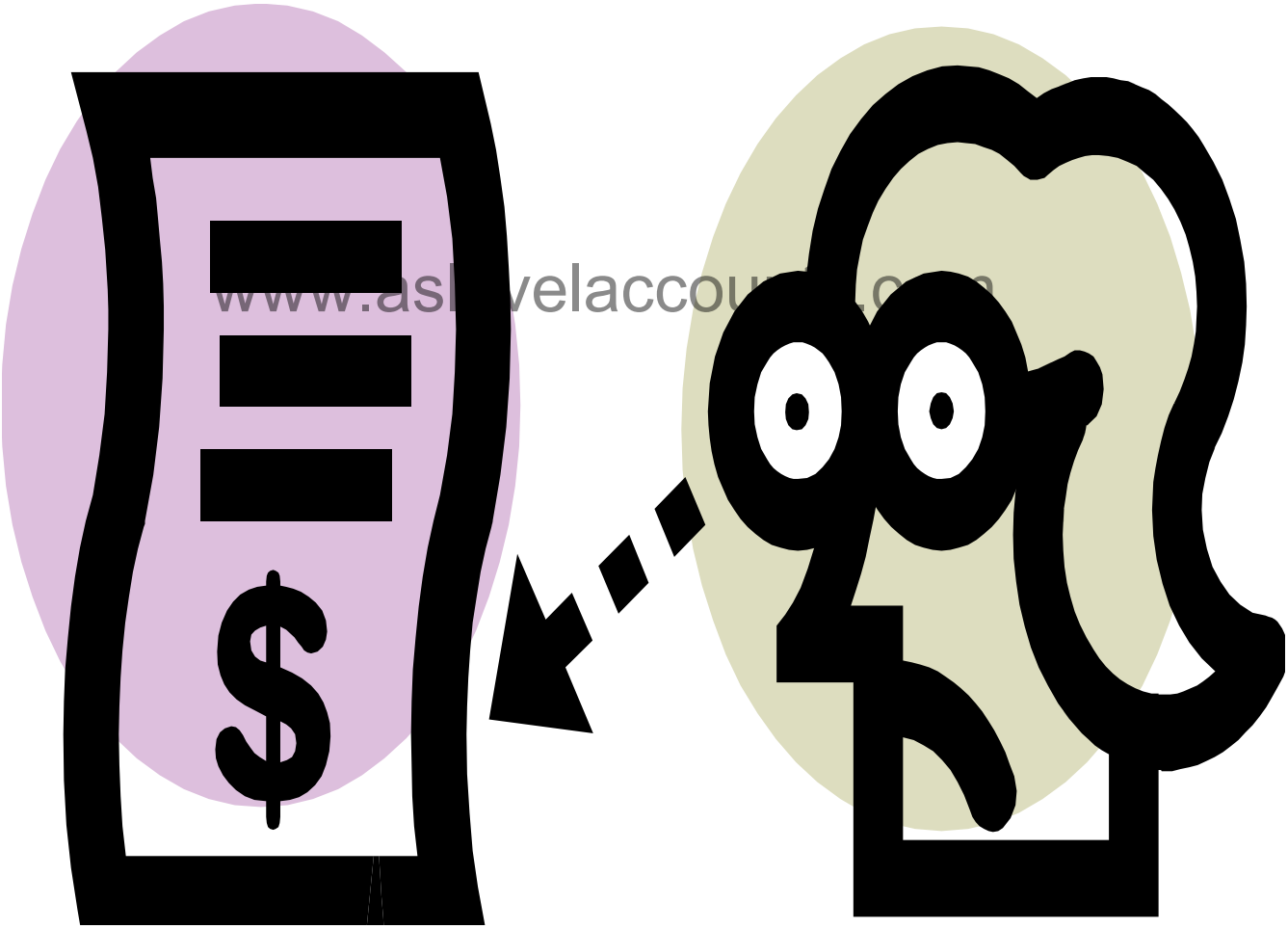
Incomplete Records



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For Examiner's Use

1 Suhail is a sole trader who provides the following information.

Suhail's assets and liabilities, other than bank, were as follows:

	1 April 2008	31 March 2009
	$	$
Premises at cost	200 000	200 000
Fixtures at book value	24 000	18 000
Vehicles at book value	30 000	22 500
Stock	82 150	76 500
Debtors	66 340	60 870
Cash	510	510
Creditors	64 300	71 200

There were no purchases or sales of fixed assets during the year ended 31 March 2009.

A summary of Suhail's bank statement for the year ended 31 March 2009 is shown below.

	Dr	Cr	Balance
	$	$	$
Bank balance at 1 April 2008			61 000 overdrawn
Receipts from debtors		841 030	780 030
Payments to creditors	605 190		174 840
Rent and rates	12 590		162 250
Electricity	17 145		145 105
Advertising	19 325		125 780
Wages	65 100		60 680
Sales commission paid	14 250		46 430
Drawings	28 500		17 930

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Suhail's creditors had allowed him discount of $19 000 during the year.

All purchases and sales are on credit.

REQUIRED

For Examiner's Use

(a) Prepare Suhail's trading and profit and loss account for the year ended 31 March 2009.

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(b) Prepare Suhail's balance sheet at 31 March 2009.

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Suhail's capital at 1 April 2007 was $250 000.

The following were Suhail's trading figures for the year ended 31 March 2008:

	$
Sales	820 000
Gross profit	161 000
Expenses other than depreciation	102 000
Drawings	22 000

Depreciation was provided for as follows:
Fixtures, 20 % straight line
Vehicles, 25 % reducing balance.

REQUIRED

(c) In order to compare Suhail's performance between the years ended 31 March 2008 and 31 March 2009, calculate, to **two** decimal places:

(i) **two** profitability ratios;

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(ii) **two** liquidity ratios.

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(iii) Using the ratios calculated in **(c)(i)** and **(ii)**, comment **briefly** on Suhail's performance over the two years.

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[Total: 30]

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1 Marcel owns a wholesale business supplying shops, hotels and restaurants with tea and coffee. He does not keep formal accounting records but is able to supply the following information for the year ended 30 April 2011.

	30 April 2011	1 May 2010
	$	$
Trade receivables	17 000	18 200
Trade payables	14 800	16 600
Inventories	20 600	33 000
Wages accrued	9 350	9 200
General expenses prepaid	–	900
General expenses owing	800	–

Transactions during the year ended 30 April 2011 were as follows:

	$
Cash received from credit customers	103 160
Cash paid to credit suppliers	88 400
Cash sales to staff	10 750
Sales returns from credit customers	9 200
Discounts allowed	9 540
Discounts received	9 000
Bad debts	8 200
Wages	13 650
General expenses	12 300

REQUIRED

(a) **(i)** Prepare a purchases ledger control account to find out the total amount of credit purchases for the year ended 30 April 2011.

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(ii) Prepare a sales ledger control account to find out the amount of credit sales for the year ended 30 April 2011.

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Additional information:

1 The normal gross profit to sales margin is 33.33%.

2 Staff are permitted to buy goods at cost plus 25%.

3 Goods sold in the annual clearance sale, $29 700, were sold at cost price.

4 On 8 March 2011 an unknown quantity of goods was destroyed by fire.

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REQUIRED

For Examiner's Use

(b) There were no further losses of goods during the year. Starting with the opening inventory, calculate the value of the goods destroyed by the fire on 8 March 2011.

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(c) Prepare the income statement (trading account only) for the year ended 30 April 2011.

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[Total: 30]

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1 Fred Sinatra set up business on 1 April 2003 selling watches from a market stall.

Fred has asked you to calculate his profit for the year ended 31 March 2004 using the following information.

(i) All sales were made for cash. Payments were made by cheque unless otherwise stated.
(ii) Opening capital was $17 600 which was paid into a bank account opened on 1 April 2003.
(iii) The bank balance on 31 March 2004 was $2120 Dr.
(iv) Fred's purchases for the year totalled $33 120, but on analysing this figure it was found to include $2000 paid for secure display cabinets and $800 for petrol for Fred's motor car. The remainder was for the purchase of watches for resale.
(v) Fred bought a motor car to be used in the business for $5750.
(vi) Rent of $60 per month had been paid from cash sales.
(vii) Drawings of $100 per week were taken from cash sales.
(viii) Motor car expenses for the year cost $515.
(ix) Fred kept a petty cash float of $100.
(x) Fred's pricing policy was cost plus 75%.
(xi) The motor car and display units are both to be depreciated over five years on a straight-line basis, with no residual value. A full year's depreciation is applied in the year of purchase.

REQUIRED

(a) Prepare Fred's bank account for the year ended 31 March 2004.

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(b) Calculate Fred's total sales for the year ended 31 March 2004.

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(c) Calculate Fred's stock at 31 March 2004.

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For Examiner's Use

(d) Prepare Fred's Trading and Profit and Loss Account for the year ended 31 March 2004.

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(e) State **five** advantages or disadvantages of limited liability companies over sole traders or partnerships.

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2 A Lee Quinn has $150 000 which she intends to use to fund a new business. The business will commence on 1 December 2008 and expenditure on that date is expected to be as follows.

	$
Land and buildings	70 000
Motor vehicle	20 000
Fixtures and fittings	18 000

The remaining cash will be deposited in the business bank account.

During the first year of business, Lee anticipates the following:

Sales	$220 000 of which 15 % will be on credit
Gross profit as a percentage of sales	45 %
Discount allowed	2 % of total sales
Discount received	2 % of total purchases
Wages and salaries	9 % of total sales
Depreciation on motor vehicles	40 % reducing balance
Depreciation on fixtures and fittings	20 % on cost
Bad debts	3 % of credit sales
Sundry expenses	5 % of total sales
Drawings	$10 000 plus 10 % of net profit

At 30 November 2009, projected balances are:

	$
Stock	19 500
Debtors	12 000
Creditors	11 000
Bank	?

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No outstanding accruals or prepayments are anticipated at 30 November 2009.

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REQUIRED

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(a) For the year ending 30 November 2009, calculate:

(i) total receipts from debtors;

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(ii) total purchases, all of which will be on credit;

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(iii) total payments to creditors.

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(b) (i) Prepare a projected trading and profit and loss account for the year ending 30 November 2009.

For Examiner's Use

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(ii) Prepare a projected balance sheet at 30 November 2009.

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For Examiner's Use

B Ahmed Khan is a sole trader. During the year ended 30 September 2007, his percentage of net profit to sales was 22 %. The following year, this dropped to 18 %, despite the year's net profit having increased from $60 000 to $70 000.

REQUIRED

State **six** possible reasons for the decrease in the ratio of net profit to sales.

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[Total: 30]

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1 The following is a summary of Harry's balance sheet at 30 April 2008.

For Examiner's Use

	$000	$000
Assets		
Fixed assets		
Furniture and equipment at net book value		208
Current assets		
Stock	1500	
Debtors	610	
Cash	6	2116
Total assets		2324
Equity and liabilities		
Equity		
Owner's capital		1096
Current liabilities		
Creditors for supplies	920	
Creditors for expenses	98	
Bank overdraft	210	1228
		2324

The following information is available for the year ended 30 April 2009:

		$000
1	Amount paid into bank (This included $50 000 from the sale of furniture and equipment which had a net book value of $48 000.)	2950
2	Cash from Harry's sales was used to pay for the following:	
	Expenses	152
	Drawings	70
3	Amounts paid from the bank:	
	Purchases	1750
	Interest on overdraft	30
	Expenses	810
4	Balances at 30 April 2009:	
	Creditors for supplies	510
	Creditors for expenses	90
	Debtors	400
	Stock	720
	Cash	5
5	During the year, Harry brought into the business a motor vehicle.	12

6 A provision for doubtful debts of 4% of debtors is to be made.

7 Depreciation on all fixed assets was to be provided for at 25% using the reducing (diminishing) balance method. Full depreciation would be provided for in the year in which an asset was introduced but none would be applied in the year of disposal.

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REQUIRED

For Examiner's Use

(a) Explain, **briefly**, the difference between a liability and a provision.

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(b) Calculate, showing **all** workings, the total sales for the year ended 30 April 2009.

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(c) Calculate, showing **all** workings, Harry's bank balance at 30 April 2009.

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(d) Prepare Harry's trading and profit and loss account for the year ended 30 April 2009.

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(e) Prepare Harry's balance sheet at 30 April 2009. Use a layout similar to the balance sheet at the beginning of the question.

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[Total: 30]

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For Examiner's Use

1 On 1 January 2009 Clara Coyle, a sole trader, had the following balances:

	$
Inventory (stock)	24 170
Premises	60 000
Fittings and fixtures (net book value)	28 000
Cash and cash equivalents (bank)	4 000
Rates prepaid	440
Trade receivables (debtors)	3 810
Trade payables (creditors)	3 420
Capital	117 000

There was no opening cash or cash equivalent.

Full accounting records were not kept, but the following information was available for the year ended 31 December 2009.

Bank Account Receipts	$
Loan from uncle (interest free)	10 000
Receipts from trade receivables (debtors)	163 100
Cash sales paid into bank	34 000
Bank Account Payments	
Payments to trade payables (creditors)	141 508
Ordinary goods purchased (purchases) by cheque	6 300
Rates	2 600
Drawings	3 650
General expenses	4 410
Wages	21 300
Cash payments from cash sales	
General expenses	2 680
Purchases	1 200
Balances as at 31 December 2009	
Trade receivables (debtors)	4 100
Trade payables (creditors)	11 850
Rates prepaid	240
General expenses owing	400
Wages owing	1 620
Cash and cash equivalents (cash)	515
Bank	?

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Additional Information:

1 The selling price on all goods is based on cost plus 25%.

2 During the year Clara Coyle withdrew goods, costing $140, from the business, for her own use.

3 The business allowed discounts, $1 300, to its trade receivables (debtors).

4 The business received discounts, $1 600, from its trade payables (creditors).

5 No additions or disposals of non-current (fixed) assets took place during the year.

Depreciation of $3 000 is to be provided on fixtures and fittings.

Premises are not depreciated.

For Examiner's Use

REQUIRED

(a) Calculate the total sales for the year ended 31 December 2009.

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(b) Calculate the total purchases for the year ended 31 December 2009.

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(c) Prepare the Income Statement (trading and profit and loss account) for Clara Coyle for the year ended 31 December 2009.

For Examiner's Use

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(d) Prepare the Balance Sheet for Clara Coyle at 31 December 2009.

For Examiner's Use

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[Total: 30]

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2 Paula Bridgewater, a retailer, supplied the following information on purchases and sales for the month of February 2009.

At 1 February 2009 Paula Bridgewater had an opening inventory (stock) of 500 units valued at $14 each.

Date	Purchase of goods for resale (purchases)		Revenue (sales)	
	Quantity (units)	Cost price per unit ($)	Quantity (units)	Selling price per unit ($)
February 2	2 000	15		
3			2 300	30
10	1 500	18		
14			1 300	32
18	2 000	20		
19			2 100	34

REQUIRED

(a) Calculate the closing inventory (stock) valuation at 28 February 2009 using the FIFO method of inventory (stock) valuation (perpetual).

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(b) Prepare the income statement (trading account) for the month of February 2009 using the FIFO method of inventory (stock) valuation (perpetual).

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(c) Advise Paula Bridgewater how the inventory (stock) should be valued in the final accounts. Give reasons for your advice.

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Paula Bridgewater continued trading throughout the remainder of 2009.

On 31 December 2009 her entire inventory (stock) together with all of her non-current (fixed) assets were destroyed by fire.

Some of her business records had also been destroyed but the following information is available.

1 When stocktaking last took place on 31 October 2009 the balance of inventory (stock) was $11 700.

Ordinary goods purchased (purchases) between 1 November 2009 and 31 December 2009 amounted to $22 600.

Revenue (sales) made for cash and on credit during this period amounted to $36 200.

All revenue (sales) was made at a uniform profit margin of 25% and all purchases were on credit.

2 Information available from Paula Bridgewater's Balance Sheet at 31 October 2009 included:

Non-current (fixed) assets	Cost	Depreciation	Net Book Value
	$	$	$
Fixtures and Fittings	6 000	2 160	3 840
Current assets			
Inventory (stock)	11 700		
Trade receivables (debtors)	2 400		

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3 Paula Bridgewater depreciates her fixtures and fittings at 20% per annum using the straight line method assuming a residual value of $600.

4 Also at that date the bank statement showed cash at the bank of $620.

5 Paula Bridgewater's cash book showed receipts from trade receivables (debtors) for the two month period to be $4 300.

Her invoices to customers supplied on credit over the same period totalled $6 500.

6 One of the trade receivables (debtors) who owed $600 had gone bankrupt in the last week of December and Paula had decided to write off this amount.

7 Paula does not offer any discount to her customers for prompt payment.

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REQUIRED

For Examiner's Use

(d) Calculate the cost of the inventory (stock) destroyed by the fire.

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(e) Calculate the net book value of the fixtures and fittings at 31 December 2009 (immediately prior to the fire) assuming depreciation is charged equally throughout the year.

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(f) Calculate the trade receivables (debtors) total to be included in the balance sheet at 31 December 2009.

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[Total 30]

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1 Iqbal runs a small trading business which has been in operation for several years. Iqbal pays all sales receipts into the business bank account. The following is a summary of the bank account for the year ended 31 March 2011.

Bank account summary for the year ended 31 March 2011

	$		$
Balance b/d	4 650	Trade payables	37 000
Trade receivables	85 000	Motor expenses	4 100
Cash sales	24 000	Rent	6 000
Capital	36 000	Rates	2 200
Loan	14 000	Wages	43 000
		Fixtures and fittings	40 000

Additional information

1 Discounts received from suppliers during the year ended 31 March 2011 were $500.

2 Iqbal allowed his customers discounts of $1400 during the year ended 31 March 2011.

3 Iqbal had taken goods at a cost price of $2400 for his personal use.

4 The loan was received on 1 October 2010 and interest is payable at 10% per annum.

5 The loan is due to be repaid in five years' time.

6 Iqbal has decided to create a provision for doubtful debts of 3% of the trade receivables outstanding at 31 March 2011.

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7 Included in the wages figure in the bank account summary are Iqbal's drawings of $25 000.

The remaining assets and liabilities of Iqbal were:

	1 April 2010	31 March 2011
	$	$
Inventory at cost	8 000	9 200
Fixtures and fittings (Net Book Value)	36 000	68 000
Delivery van (Net Book Value)	10 000	7 500
Trade receivables	7 200	8 300
Trade payables	3 400	3 700
Motor expenses owing	300	–
Rent prepaid	400	600
Rates owing	200	–
Rates prepaid	–	300

REQUIRED

For Examiner's Use

(a) Prepare the income statement (trading and profit and loss account) for Iqbal for the year ended 31 March 2011.

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(b) Prepare the statement of financial position (balance sheet) for Iqbal at 31 March 2011.

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[Total 30]

Prepared by D. El-Hoss

1 Kirsty, a sole trader, prepared the following trial balance at 30 April 2011.

For Examiner's Use

	$	$
Rent	4 000	
General expenses	6 000	
Insurance	3 300	
Salaries	14 000	
Electricity	2 000	
Capital		44 000
Motor expenses	4 900	
Bad debts	200	
Drawings	6 000	
Trade receivables	6 200	
Trade payables		3 800
Cash and cash equivalents	2 600	
Inventory	3 600	
10% Loan		15 000
Loan interest	1 250	
Carriage outwards	700	
Commission received		730
Ordinary goods purchased	56 000	
Revenue		108 000
Purchases returns		2 500
Sales returns	4 800	
Discounts allowed	600	
Discounts received		400
Provision for doubtful debts		520
Equipment	48 000	
Provision for depreciation of equipment		14 400
Motor vehicles	36 000	
Provision for depreciation of motor vehicles		10 800
	200 150	200 150

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The following information is also available:

1 The closing inventory at 30 April 2011 was valued at $4200.

2 Included in the general expenses is an item of equipment purchased during the year for $1200. This item has not yet been included in the equipment account.

3 A cheque for $800 received from a credit customer has not yet been entered in the accounts.

4 At 30 April 2011:
loan interest owing amounted to $250
electricity owing was $380
insurance was prepaid by $460

5 During the year Kirsty had withdrawn, for her personal use, goods costing $1800. This has not been recorded in the accounts.

6 Commission receivable of $150 was owing to Kirsty at 30 April 2011.

7 The provision for doubtful debts is to be provided for a specific debt of $200, plus 2% of the remaining debtors.

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8 One half of the 10% loan is repayable during the year ending 30 April 2012, and the balance is repayable after that date.

9 Depreciation is to be provided as follows:

Equipment 10% per annum on cost.
A full year's depreciation is provided on all equipment held at 30 April 2011, regardless of the date of purchase.

Motor vehicles 25% by the reducing (diminishing) balance method. There were no additions or disposals during the year.

REQUIRED

(a) Prepare the income statement (trading and profit and loss account) for Kirsty for the year ended 30 April 2011.

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(b) Prepare the statement of financial position (balance sheet) for Kirsty at 30 April 2011.

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During May 2011 Kirsty purchased new machinery with the following pricing details.

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List price	60 000
10% trade discount	6 000
Delivery costs	1 000
Installation costs	2 000

The machinery maintenance costs are estimated to be $5000 per annum.

Kirsty plans to keep the machinery for 5 years and then dispose of it for an estimated residual value of $4000.

REQUIRED

(c) Calculate the cost figure which should be used as the basis for depreciation.

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(d) Calculate the annual depreciation charge using the straight line method.

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..... [2]

(e) Prepare the Disposal of Machinery Account if the machinery is sold for $12 000 at the end of **four** years.

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..... [6]

[Total: 30]

Prepared by D. El-Hoss