

CIPFA QUALIFYING PRACTICE EXAM – ANSWERS

Question 2

The following table sets out the financial information for the year ended 31/03/2014

Revenue	£100
Operating expenses	£80
Operating profit	£20
Finance income	£10
Finance costs	£5
Profit before tax	£25
Tax	£5
Profit after tax	£20

Required:

- (a)** Calculate the operating profit margin.
- (b)** Calculate the operating profit to sales ratio.
- (c)** Calculate the operating profit to sales ratio.

OR **Using your knowledge of the following:**

Revenue £100, Operating expenses £80, Finance income £10, Finance costs £5, Profit before tax £25, Tax £5, Profit after tax £20.

Calculate the operating profit margin, the operating profit to sales ratio, the operating profit to sales ratio, the operating profit to sales ratio, the operating profit to sales ratio, the operating profit to sales ratio.

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Cima Gateway Practice Exam Answers Variant 2

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Cima Gateway Practice Exam Answers Variant 2:

Whispering the Secrets of Language: An Psychological Journey through **Cima Gateway Practice Exam Answers Variant 2**

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