

BUSINESS, ACCOUNTING AND FINANCIAL STUDIES PAPER 2A

Accounting Module

19:30 min – 12:45 pm (2 hours, 15 minutes)

This paper must be answered in English

INSTRUCTIONS

- (1) There are three sections in this paper.
- (2) All questions in Sections A and B are compulsory. You are required to answer one of the two questions in Section C.
- (3) Write your answers in the answer book. Start EACH question (not part of a question) on a NEW page.

You to be taken away before the end of the examination session.

SECTION A (24 marks)

Answer ALL questions in this section.

1. Tony Limited's financial information for 2017 and 2017 is as follows:

	2016	2017
Sales (cash sales \$1.1 million)	100,000	100,000
Cost of sales	(20,000)	(20,000)
Operating expenses	(40,000)	(40,000)
Balance at 31 December	40,000	40,000
Dividend received, net	100,000	100,000
Dividend	(10,000)	(10,000)
Trade receivables	80,000	70,000
Current liabilities	(20,000)	(20,000)
Ordinary share capital	70,000	70,000
Retained profits	(20,000)	(20,000)
Other long-term bank loans	80,000	80,000
Cash at bank	(20,000)	(20,000)

Required:

Calculate the non-current placed the following ratios for 2017:

- (a) liquidity turnover (2x marks)
- (b) trade receivable turnover (2x marks)
- (c) bank loans turnover (2x marks)
- (d) gearing ratio

(Total: 8 marks)

2013 Dse Bafs Paper 2a

Katrin Zwirgmaier



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Table of Contents 2013 Dse Bafs Paper 2a

1. Understanding the eBook 2013 Dse Bafs Paper 2a
 - The Rise of Digital Reading 2013 Dse Bafs Paper 2a
 - Advantages of eBooks Over Traditional Books
2. Identifying 2013 Dse Bafs Paper 2a
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an eBook 2013 Dse Bafs Paper 2a
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2013 Dse Bafs Paper 2a
 - Personalized Recommendations
 - 2013 Dse Bafs Paper 2a User Reviews and Ratings
 - 2013 Dse Bafs Paper 2a and Bestseller Lists
5. Accessing 2013 Dse Bafs Paper 2a Free and Paid eBooks
 - 2013 Dse Bafs Paper 2a Public Domain eBooks
 - 2013 Dse Bafs Paper 2a eBook Subscription Services
 - 2013 Dse Bafs Paper 2a Budget-Friendly Options

6. Navigating 2013 Dse Bafs Paper 2a eBook Formats
 - ePub, PDF, MOBI, and More
 - 2013 Dse Bafs Paper 2a Compatibility with Devices
 - 2013 Dse Bafs Paper 2a Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 2013 Dse Bafs Paper 2a
 - Highlighting and Note-Taking 2013 Dse Bafs Paper 2a
 - Interactive Elements 2013 Dse Bafs Paper 2a
8. Staying Engaged with 2013 Dse Bafs Paper 2a
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2013 Dse Bafs Paper 2a
9. Balancing eBooks and Physical Books 2013 Dse Bafs Paper 2a
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2013 Dse Bafs Paper 2a
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine 2013 Dse Bafs Paper 2a
 - Setting Reading Goals 2013 Dse Bafs Paper 2a
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of 2013 Dse Bafs Paper 2a
 - Fact-Checking eBook Content of 2013 Dse Bafs Paper 2a
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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