

QUESTION 1: 45 marks; 25 minutes

Topic:	This question integrates:
Manufacturing	Managerial accounting Concepts and Production Cost Statement Break-even analysis and interpretation Managing resources Internal control

QUESTION 2: 45 marks; 30 minutes

Topic:	This question integrates:
VAT and Reconciliations	Financial accounting VAT calculations Bank reconciliations, Age analysis Managing resources Internal control processes

QUESTION 3: 40 marks; 25 minutes

Topic:	This question integrates:
Inventory Valuation	Managing resources Weighted average method and FIFO method Internal controls

QUESTION 4: 65 marks; 40 minutes

Topic:	This question integrates:
Fixed Assets and Financial Statements	Financial accounting Concepts and Balance Sheet with notes Managing resources Fixed asset management

QUESTION 5: 70 marks; 40 minutes

Topic:	This question integrates:
Cash Flow Statement and Interpretation	Financial accounting Concepts, cash flow calculations Interpretation of financial information

QUESTION 6: 35 marks; 20 minutes

Topic:	This question integrates:
Budgeting	Managerial accounting Cash Budget: analyze and interpret Managing resources Internal control

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Lei Shi



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