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1) A financial analyst needs accounts information to (a) maintain the production section of the business (b) know why transactions cause increases and decreases in asset (c) advice on how to manage the business (d) know how to record transaction in T account
ANS: C

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Financial Accounting .
Specimen Time
allowed: 3 hours .
Materials . For this
paper you must have:
• a calculator.
Instructions • Use
black ink or black ball-
point pen. • Fill in the
boxes at the top of this

page. • Answer . all . questions. • You must answer the questions in the spaces provided.

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Paper 1 Financial
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You have to attempt 5,
You can leave three
questions on choice.
Almost in every year
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 Working Capital and
 Liquidity ; 12. Income
 Statement ; 13. Cash
 Flow Statement ; 14.
 Financial Ratios ; 15.
 Bank Reconciliation ;

16. Accounts
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 Debts Expense ; 17.
 Accounts Payable ; 18.
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 Payroll Accounting ; 21.

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2): Correction of errors.
Question 3: Sioux. 3):
Prepare cash flow
statement. Question 4:
Gearing. 4(a): Concept
of gearing. 4(b):
Limitations of
accounting ratios.
Question 5: Quapaw.
5): Provisions, Events
after balance sheet
date and Prior period
errors