

**QUESTION**

1. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 1,000,000  
 Cost of sales: 600,000  
 Selling expenses: 100,000  
 Administrative expenses: 150,000  
 Depreciation: 50,000  
 Interest on bank loan: 20,000  
 Dividend received: 10,000  
 Profit on sale of equipment: 10,000  
 Loss on sale of investments: 5,000

2. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 1,200,000  
 Cost of sales: 750,000  
 Selling expenses: 120,000  
 Administrative expenses: 180,000  
 Depreciation: 60,000  
 Interest on bank loan: 25,000  
 Dividend received: 12,000  
 Profit on sale of equipment: 12,000  
 Loss on sale of investments: 6,000

3. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 1,500,000  
 Cost of sales: 900,000  
 Selling expenses: 150,000  
 Administrative expenses: 220,000  
 Depreciation: 70,000  
 Interest on bank loan: 30,000  
 Dividend received: 15,000  
 Profit on sale of equipment: 15,000  
 Loss on sale of investments: 7,000

4. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 1,800,000  
 Cost of sales: 1,050,000  
 Selling expenses: 180,000  
 Administrative expenses: 260,000  
 Depreciation: 80,000  
 Interest on bank loan: 35,000  
 Dividend received: 18,000  
 Profit on sale of equipment: 18,000  
 Loss on sale of investments: 8,000

5. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 2,000,000  
 Cost of sales: 1,200,000  
 Selling expenses: 200,000  
 Administrative expenses: 300,000  
 Depreciation: 90,000  
 Interest on bank loan: 40,000  
 Dividend received: 20,000  
 Profit on sale of equipment: 20,000  
 Loss on sale of investments: 9,000

6. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 2,200,000  
 Cost of sales: 1,350,000  
 Selling expenses: 220,000  
 Administrative expenses: 340,000  
 Depreciation: 100,000  
 Interest on bank loan: 45,000  
 Dividend received: 22,000  
 Profit on sale of equipment: 22,000  
 Loss on sale of investments: 10,000

7. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 2,500,000  
 Cost of sales: 1,500,000  
 Selling expenses: 250,000  
 Administrative expenses: 400,000  
 Depreciation: 110,000  
 Interest on bank loan: 50,000  
 Dividend received: 25,000  
 Profit on sale of equipment: 25,000  
 Loss on sale of investments: 11,000

8. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 2,800,000  
 Cost of sales: 1,650,000  
 Selling expenses: 280,000  
 Administrative expenses: 450,000  
 Depreciation: 120,000  
 Interest on bank loan: 55,000  
 Dividend received: 28,000  
 Profit on sale of equipment: 28,000  
 Loss on sale of investments: 12,000

9. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 3,000,000  
 Cost of sales: 1,800,000  
 Selling expenses: 300,000  
 Administrative expenses: 500,000  
 Depreciation: 130,000  
 Interest on bank loan: 60,000  
 Dividend received: 30,000  
 Profit on sale of equipment: 30,000  
 Loss on sale of investments: 13,000

10. The following information relates to the operations of a company for the year ended 31st December 2018:

Revenue: 3,200,000  
 Cost of sales: 1,950,000  
 Selling expenses: 320,000  
 Administrative expenses: 550,000  
 Depreciation: 140,000  
 Interest on bank loan: 65,000  
 Dividend received: 32,000  
 Profit on sale of equipment: 32,000  
 Loss on sale of investments: 14,000



Revenue	Cost of sales	Selling expenses	Administrative expenses	Depreciation	Interest on bank loan	Dividend received	Profit on sale of equipment	Loss on sale of investments
1,000,000	600,000	100,000	150,000	50,000	20,000	10,000	10,000	5,000
1,200,000	750,000	120,000	180,000	60,000	25,000	12,000	12,000	6,000
1,500,000	900,000	150,000	220,000	70,000	30,000	15,000	15,000	7,000
1,800,000	1,050,000	180,000	260,000	80,000	35,000	18,000	18,000	8,000
2,000,000	1,200,000	200,000	300,000	90,000	40,000	20,000	20,000	9,000
2,200,000	1,350,000	220,000	340,000	100,000	45,000	22,000	22,000	10,000
2,500,000	1,500,000	250,000	400,000	110,000	50,000	25,000	25,000	11,000
2,800,000	1,650,000	280,000	450,000	120,000	55,000	28,000	28,000	12,000
3,000,000	1,800,000	300,000	500,000	130,000	60,000	30,000	30,000	13,000
3,200,000	1,950,000	320,000	550,000	140,000	65,000	32,000	32,000	14,000