

Free Questions for CIMAPRA19-F02-1 by certscare

Shared by Hardy on 18-01-2024

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Question 1

Question Type: CorrectText

 $In recent years {\sf EBITDA} has been adopted by large entities as a key measure of performance.$

The following figures have been extracted from the financial statements of UV for the year ended30 November 20X9:

What is EBITDA for UV for the year ended 30 November 20X9?

Give your answer to the nearest \$'000.

\$? 000

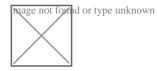
Answer:

Question 2

Question Type: CorrectText

InrecentyearsEBITDAhasbeenadoptedbylargeentitiesasakeymeasureofperformance.

The following figures have been extracted from the financial statements of UV for the year ended30 November 20X9:



What is EBITDA for UV for the year ended 30 November 20X9?

Give your answer to the nearest \$'000.

Answer:

Question 3

Question Type: CorrectText

Calculate the value ofnon controlling interestthat will be presented in KL's consolidated statement of financial position at 31 December 20X9?

Give your answer to the nearest whole \$'000.

\$? 000

Question 4

Question Type: CorrectText

LKacquired 100% of the equitysharesof TU on 1 January 20X4. LK disposed of 60% of TU for 2,400,000 on 30 September 20X4. The sale proceedsreflected the fair value of TU's shares on that date.

The remaining 40% shareholding gave LKthe ability to exercisesignificant influence overthe activities of TU. TUreported profit of \$1,800,000 for the year ended 31 December 20X4 and this accrued evenly throughout the year.

Calculate the investment in associate that will be presented in LK's consolidated statement of financial position as at 31 December 20X4.

Give your answer to the nearest whole \$'000.

\$ 000

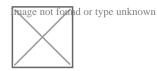
Answer:

Question 5

Question Type: CorrectText

InrecentyearsEBITDAhasbeenadoptedbylargeentitiesasakeymeasureofperformance.

The following figures have been extracted from the financial statements of UV for the year ended30 November 20X9:



What is EBITDA for UV for the year ended 30 November 20X9?

Give your answer to the nearest \$'000.

Answer:

Question 6

Question Type: CorrectText

LKacquired 100% of the equitysharesof TU on 1 January 20X4. LK disposed of 60% of TU for 2,400,000 on 30 September 20X4. The sale proceedsreflected the fair value of TU's shares on that date.

The remaining 40% shareholding gave LKthe ability to exercisesignificant influence overthe activities of TU. TUreported profit of \$1,800,000 for the year ended 31 December 20X4 and this accrued evenly throughout the year.

Calculate the investment in associate that will be presented in LK's consolidated statement of financial position as at 31 December 20X4.

Give your answer to the nearest whole \$'000.

\$ 000

Answer:

Question 7

Question Type: CorrectText

Calculate the value ofnon controlling interest that will be presented in KL's consolidated statement of financial position at 31 December 20X9?

Give your answer to the nearest whole \$'000.

Answer:

Question 8

Question Type: CorrectText

InrecentyearsEBITDAhasbeenadoptedbylargeentitiesasakeymeasureofperformance.

The following figures have been extracted from the financial statements of UV for the year ended30 November 20X9:

What is EBITDA for UV for the year ended 30 November 20X9?

Give your answer to the nearest \$'000.

\$? 000

Answer:

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