

1. Introduction

2. Background

3. Methodology

4. Results

5. Discussion

The first part of the paper discusses the importance of the study and the objectives of the research. It also provides a brief overview of the methodology used in the study.

The second part of the paper presents the results of the study and discusses the implications of the findings.

6. Conclusion

7. References

The study was conducted using a qualitative approach. The data was collected through interviews and focus groups. The analysis was done using thematic analysis.

The results of the study show that there are several factors that influence the outcome of the study. These factors are discussed in detail in the results section.

The findings of the study have several implications for practice and policy. These implications are discussed in the discussion section.

The study has several limitations. These limitations are discussed in the conclusion section.

The study was conducted in a specific context. The findings may not be generalizable to other contexts. This is a limitation of the study.

The study was funded by the National Science Foundation. The funding was used to support the research and the dissemination of the findings.

QUESTION 10
QUESTION 11

QUESTION 10: [Faint text describing a scenario or question]

QUESTION 11: [Faint text describing a scenario or question]

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QUESTION 12

QUESTION 12: [Faint text describing a scenario or question]

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- 1. [Faint text]
- 2. [Faint text]
- 3. [Faint text]
- 4. [Faint text]
- 5. [Faint text]

Section 101 - General Provisions

101.1. The purpose of this contract is to provide for the construction of the project described in the attached drawings and specifications.

- 101.2. The contract shall include the following items:
 - (a) Drawings and Specifications
 - (b) General Conditions
 - (c) Supplementary Conditions

101.3. The contractor shall be responsible for obtaining all necessary permits and licenses for the construction of the project.

101.4. The contractor shall maintain a clean and safe work site at all times during the construction process.

101.5. The contractor shall be responsible for the protection and preservation of all existing utilities and structures on the project site.

101.6. The contractor shall be responsible for the removal and disposal of all construction waste and debris.

101.7. The contractor shall be responsible for the completion of the project within the specified time frame.

Section 102 - Payment and Finance

102.1. The contractor shall be paid for the work performed under this contract in accordance with the following schedule of payments:

102.2. The contractor shall be responsible for the payment of all taxes and fees associated with the construction of the project.

102.3. The contractor shall be responsible for the maintenance of accurate records of all work performed and materials used.

QUESTION 1

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

- (a) Sales: 100,000 units at R100 each
- (b) Variable production costs: R80 per unit
- (c) Fixed production costs: R100,000
- (d) Variable selling and distribution costs: R5 per unit
- (e) Fixed selling and distribution costs: R20,000
- (f) Administrative expenses: R15,000

1.1.2. The company's production level for the year was 90,000 units.

1.1.3. The company's sales level for the year was 80,000 units.

1.1.4. The company's opening inventory was 10,000 units and its closing inventory was 15,000 units.

1.1.5. The company's opening inventory was valued at R100,000 and its closing inventory was valued at R150,000.

1.1.6. The company's opening inventory was valued at R100,000 and its closing inventory was valued at R150,000.

1.1.7. The company's opening inventory was valued at R100,000 and its closing inventory was valued at R150,000.

QUESTION 2

QUESTION 2

QUESTION 2

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

- (a) Sales: 100,000 units at R100 each
- (b) Variable production costs: R80 per unit
- (c) Fixed production costs: R100,000
- (d) Variable selling and distribution costs: R5 per unit
- (e) Fixed selling and distribution costs: R20,000
- (f) Administrative expenses: R15,000

2.1.2. The company's production level for the year was 90,000 units.

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QUESTION 1

1.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

1.1.2. Calculate the mean rating for the service provided.

1.1.3. Calculate the standard deviation of the ratings.

1.1.4. Calculate the probability that a randomly selected person will rate the service as 'Satisfied' (rating 4 or 5).

QUESTION 2

2.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

2.1.2. Calculate the mean rating for the service provided.

QUESTION 3

3.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

3.1.2. Calculate the mean rating for the service provided.

QUESTION 4

4.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

QUESTION 5

5.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

5.1.2. Calculate the mean rating for the service provided.

QUESTION 6

6.1.1. The following table shows the results of a survey of 100 people who were asked to rate their satisfaction with the service provided by a company. The ratings are given on a scale of 1 to 5, where 1 is 'Very Dissatisfied' and 5 is 'Very Satisfied'.

6.1.2. Calculate the mean rating for the service provided.

6.1.3. Calculate the standard deviation of the ratings.

6.1.4. Calculate the probability that a randomly selected person will rate the service as 'Satisfied' (rating 4 or 5).

QUESTION 1

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

(a) Sales revenue: 1,000,000

(b) Cost of sales: 600,000

(c) Selling expenses: 50,000

(d) Administrative expenses: 100,000

(e) Depreciation: 20,000

(f) Interest on bank borrowings: 10,000

(g) Dividend received from subsidiary: 10,000

(h) Profit before tax: 170,000

(i) Tax on profit: 34,000

REQUIRED

(a) Prepare a Statement of Profit or Loss for the year ended 31st December 2018.

(b) Calculate the gross profit margin and the operating profit margin for the year ended 31st December 2018.

(c) Calculate the net profit margin for the year ended 31st December 2018.

QUESTION 1
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QUESTION 10

QUESTION 11

QUESTION 1
QUESTION 2

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

Revenue	1000
Cost of sales	(400)
Operating expenses	(200)
Depreciation	(50)
Interest	(20)
Income tax	(30)
Dividend received	10
Profit before tax	210
Income tax	(60)
Profit after tax	150

Required: Calculate the company's operating profit for the year ended 31st December 2018.

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

Revenue	1000
Cost of sales	(400)
Operating expenses	(200)
Depreciation	(50)
Interest	(20)
Income tax	(30)
Dividend received	10
Profit before tax	210
Income tax	(60)
Profit after tax	150

Required: Calculate the company's operating profit for the year ended 31st December 2018.

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

Revenue	1000
Cost of sales	(400)
Operating expenses	(200)
Depreciation	(50)
Interest	(20)
Income tax	(30)
Dividend received	10
Profit before tax	210
Income tax	(60)
Profit after tax	150

Required: Calculate the company's operating profit for the year ended 31st December 2018.

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

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

Revenue	1000
Cost of sales	(400)
Operating expenses	(200)
Depreciation	(50)
Interest	(20)
Income tax	(30)
Dividend received	10
Profit before tax	210
Income tax	(60)
Profit after tax	150

QUESTION 1
QUESTION 2

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QUESTION 16

QUESTION 1 (10 marks)

The following information relates to the company for the year ended 31 December 2018:

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20

Required: Calculate the company's profit for the year ended 31 December 2018.

Solution: Profit for the year = Revenue - Cost of sales - Selling expenses - Administrative expenses - Depreciation = 1000 - 600 - 50 - 40 - 20 = 290

QUESTION 2 (10 marks)

The following information relates to the company for the year ended 31 December 2018:

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20

Required: Calculate the company's profit for the year ended 31 December 2018.

Solution: Profit for the year = Revenue - Cost of sales - Selling expenses - Administrative expenses - Depreciation = 1000 - 600 - 50 - 40 - 20 = 290

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20

Required: Calculate the company's profit for the year ended 31 December 2018.

Solution: Profit for the year = Revenue - Cost of sales - Selling expenses - Administrative expenses - Depreciation = 1000 - 600 - 50 - 40 - 20 = 290

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20

QUESTION 1

The following information relates to the company for the year ended 31st December 2020:

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20
Interest on bank loan: 10
Dividend received: 10

At the beginning of the year, the company had a net asset value of 1000. At the end of the year, the company had a net asset value of 1000. The company has a bank loan of 200. The company has a retained profit of 100. The company has a dividend of 10. The company has a depreciation of 20. The company has an interest on bank loan of 10. The company has an administrative expense of 40. The company has a selling expense of 50. The company has a cost of sales of 600. The company has a revenue of 1000.

Required: Calculate the profit for the year.

Solution:

Revenue: 1000
Less: Cost of sales: 600
Gross profit: 400
Less: Selling expenses: 50
Less: Administrative expenses: 40
Less: Depreciation: 20
Less: Interest on bank loan: 10
Profit for the year: 280

QUESTION 2

The following information relates to the company for the year ended 31st December 2020:

Revenue: 1000
Cost of sales: 600
Selling expenses: 50
Administrative expenses: 40
Depreciation: 20
Interest on bank loan: 10
Dividend received: 10

At the beginning of the year, the company had a net asset value of 1000. At the end of the year, the company had a net asset value of 1000. The company has a bank loan of 200. The company has a retained profit of 100. The company has a dividend of 10. The company has a depreciation of 20. The company has an interest on bank loan of 10. The company has an administrative expense of 40. The company has a selling expense of 50. The company has a cost of sales of 600. The company has a revenue of 1000.

Required: Calculate the profit for the year.

Solution:

Revenue: 1000
Less: Cost of sales: 600
Gross profit: 400
Less: Selling expenses: 50
Less: Administrative expenses: 40
Less: Depreciation: 20
Less: Interest on bank loan: 10
Profit for the year: 280

QUESTION 3

The following information relates to the company for the year ended 31st December 2020:

QUESTION 1

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

Statement of Profit or Loss

Revenue 1,000,000
Cost of sales (600,000)
Gross profit 400,000
Selling expenses (100,000)
Administrative expenses (150,000)
Depreciation (50,000)
Interest on bank borrowings (20,000)
Profit before tax 80,000
Income tax expense (10,000)
Profit after tax 70,000

The company has a bank overdraft of 100,000 at the end of the year. The overdraft is secured by a floating charge over the company's assets.

The company has a loan of 200,000 from a bank. The loan is secured by a fixed charge over the company's assets. The loan is repayable in three equal instalments of 66,667 over the next three years.

The company has a trade receivable of 50,000. The receivable is due from a customer who is a member of the company's group. The receivable is secured by a floating charge over the customer's assets.

The company has a trade payable of 30,000. The payable is due to a supplier who is a member of the company's group. The payable is secured by a floating charge over the supplier's assets.

The company has a bank balance of 20,000. The bank balance is secured by a floating charge over the company's assets.

The company has a cash balance of 10,000. The cash balance is secured by a floating charge over the company's assets.

The company has a debt of 10,000. The debt is secured by a floating charge over the company's assets.

Requirements

1. Calculate the company's net assets at the end of the year.

2. Calculate the company's net debt at the end of the year.

3. Calculate the company's net equity at the end of the year.

QUESTION 1
QUESTION 2

QUESTION 1: [Faint text describing a scenario or question]

QUESTION 2: [Faint text describing a scenario or question]

QUESTION 3: [Faint text describing a scenario or question]

QUESTION 4: [Faint text describing a scenario or question]

QUESTION 5: [Faint text describing a scenario or question]

QUESTION 6: [Faint text describing a scenario or question]

QUESTION 7: [Faint text describing a scenario or question]

QUESTION 8: [Faint text describing a scenario or question]

QUESTION 9: [Faint text describing a scenario or question]

QUESTION 1

1.1.1. The following information is available for the year ended 31 December 2018:

- Sales: 100,000 units at R100 per unit
- Variable production costs: R40,000
- Fixed production costs: R10,000
- Variable selling and distribution costs: R5,000
- Fixed selling and distribution costs: R2,000
- Administrative costs: R3,000

1.1.2. Required:

(a) Calculate the contribution margin ratio and the break-even point in units.

(b) Calculate the profit margin ratio and the break-even point in sales revenue.

(c) Calculate the profit margin ratio and the break-even point in sales revenue, assuming that the company has a target profit of R10,000.

(d) Calculate the profit margin ratio and the break-even point in sales revenue, assuming that the company has a target profit of R10,000 and that the variable production costs are R35,000.

QUESTION 2

2.1.1. The following information is available for the year ended 31 December 2018:

- Sales: 100,000 units at R100 per unit
- Variable production costs: R40,000
- Fixed production costs: R10,000
- Variable selling and distribution costs: R5,000
- Fixed selling and distribution costs: R2,000
- Administrative costs: R3,000

(a) Calculate the contribution margin ratio and the break-even point in units.

(b) Calculate the profit margin ratio and the break-even point in sales revenue.

QUESTION 3

PROBABILITY AND STATISTICS

1.1 The probability of a certain event occurring is $\frac{1}{4}$. Find the probability that the event will not occur.

1.2 A die is thrown. Find the probability of getting a number less than 4.

1.3 A card is drawn from a well-shuffled deck of 52 cards. Find the probability of getting a king or a queen.

1.4 A box contains 100 bulbs, of which 10 are defective. Find the probability that a bulb chosen at random will be non-defective.

1.5 A bag contains 5 white balls and 3 black balls. Find the probability of drawing a white ball.

1.6 A coin is tossed 100 times. Find the probability of getting a head.

1.7 A die is thrown 100 times. Find the probability of getting a 6.

1.8 A card is drawn from a well-shuffled deck of 52 cards. Find the probability of getting a red card.

1.9 A die is thrown. Find the probability of getting a number greater than 4.

1.10 A card is drawn from a well-shuffled deck of 52 cards. Find the probability of getting a heart or a spade.

1.11 A box contains 100 bulbs, of which 10 are defective. Find the probability that a bulb chosen at random will be defective.

1.12 A bag contains 5 white balls and 3 black balls. Find the probability of drawing a black ball.

1.13 A coin is tossed 100 times. Find the probability of getting a tail.

1.14 A die is thrown 100 times. Find the probability of getting a 1.

1.15 A card is drawn from a well-shuffled deck of 52 cards. Find the probability of getting a black card.

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
- Administrative expenses: 100,000
- Selling expenses: 50,000
- Finance income: 20,000
- Finance expense: 10,000
- Income tax expense: 20,000

Required: Calculate the company's contribution margin ratio and its operating profit for the year ended 31st December 2018.

Contribution margin ratio = $\frac{\text{Revenue} - \text{Cost of sales}}{\text{Revenue}} = \frac{1,000,000 - 600,000}{1,000,000} = 40\%$

Operating profit = $\text{Revenue} - \text{Cost of sales} - \text{Administrative expenses} - \text{Selling expenses} + \text{Finance income} - \text{Finance expense} - \text{Income tax expense}$

$= 1,000,000 - 600,000 - 100,000 - 50,000 + 20,000 - 10,000 - 20,000 = 140,000$

Therefore, the company's contribution margin ratio is 40% and its operating profit for the year ended 31st December 2018 is 140,000.

QUESTION 2

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
- Administrative expenses: 100,000
- Selling expenses: 50,000
- Finance income: 20,000
- Finance expense: 10,000
- Income tax expense: 20,000

Required: Calculate the company's contribution margin ratio and its operating profit for the year ended 31st December 2018.

Contribution margin ratio = $\frac{\text{Revenue} - \text{Cost of sales}}{\text{Revenue}} = \frac{1,000,000 - 600,000}{1,000,000} = 40\%$

Operating profit = $\text{Revenue} - \text{Cost of sales} - \text{Administrative expenses} - \text{Selling expenses} + \text{Finance income} - \text{Finance expense} - \text{Income tax expense}$

$= 1,000,000 - 600,000 - 100,000 - 50,000 + 20,000 - 10,000 - 20,000 = 140,000$

QUESTION 1: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

Suppose that the price of a substitutable input increases. How will the firm's output and cost of production change?

Output will increase and the cost of production will decrease. The firm will use more of the input and less of the other input, and the total cost of production will decrease.

QUESTION 2: THE EFFECTS OF A CHANGE IN THE PRICE OF A COMPLEMENTARY INPUT

Suppose that the price of a complementary input increases. How will the firm's output and cost of production change?

QUESTION 3: THE EFFECTS OF A CHANGE IN THE PRICE OF A VARIABLE INPUT

Suppose that the price of a variable input increases. How will the firm's output and cost of production change?

QUESTION 4: THE EFFECTS OF A CHANGE IN THE PRICE OF A FIXED INPUT

Suppose that the price of a fixed input increases. How will the firm's output and cost of production change?

Output will decrease and the cost of production will increase. The firm will use less of the input and more of the other input, and the total cost of production will increase.

QUESTION 5: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT ON THE FIRM'S PROFIT

Suppose that the price of a substitutable input increases. How will the firm's profit change?

QUESTION 6: THE EFFECTS OF A CHANGE IN THE PRICE OF A COMPLEMENTARY INPUT ON THE FIRM'S PROFIT

Suppose that the price of a complementary input increases. How will the firm's profit change?

QUESTION 7: THE EFFECTS OF A CHANGE IN THE PRICE OF A VARIABLE INPUT ON THE FIRM'S PROFIT

Suppose that the price of a variable input increases. How will the firm's profit change?

Suppose that the price of a fixed input increases. How will the firm's profit change?

QUESTION 1

Consider the following data for a company's sales and expenses over a period of 12 months. The sales are in thousands of dollars.

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sales	100	120	150	180	200	220	250	280	300	320	350	380
Variable Expenses	40	48	60	72	80	88	100	112	120	128	140	152
Fixed Expenses	20	20	20	20	20	20	20	20	20	20	20	20

Assume that the company's sales and expenses are linearly related to the month number.

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sales	100	120	150	180	200	220	250	280	300	320	350	380
Variable Expenses	40	48	60	72	80	88	100	112	120	128	140	152
Fixed Expenses	20	20	20	20	20	20	20	20	20	20	20	20

QUESTION 2

Consider the following data for a company's sales and expenses over a period of 12 months. The sales are in thousands of dollars.

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sales	100	120	150	180	200	220	250	280	300	320	350	380
Variable Expenses	40	48	60	72	80	88	100	112	120	128	140	152
Fixed Expenses	20	20	20	20	20	20	20	20	20	20	20	20

QUESTION 1

	2011	2010
Revenue	1000	900
Expenses	700	650
Operating Profit	300	250
Interest Expense	50	40
Income Tax Expense	75	60
Net Income	175	150
Operating Assets	1000	900
Operating Liabilities	200	180
Operating Equity	800	720

Required:

1. Calculate the operating profit margin for 2011 and 2010. (2 marks)

2. Calculate the operating profit to operating assets ratio for 2011 and 2010. (2 marks)

3. Calculate the operating profit to operating liabilities ratio for 2011 and 2010. (2 marks)

4. Calculate the operating profit to operating equity ratio for 2011 and 2010. (2 marks)

5. Calculate the operating profit to operating assets ratio for 2011 and 2010. (2 marks)

6. Calculate the operating profit to operating liabilities ratio for 2011 and 2010. (2 marks)

QUESTION 2

7. Calculate the operating profit to operating assets ratio for 2011 and 2010. (2 marks)

1. **Identify the main components of the following system:**

2. **Describe the function of each component.**

3. **Explain the relationship between the components.**



4. **Discuss the advantages and disadvantages of this system.**



5. **Propose a solution to improve the system's performance.**

6. **Justify your solution with appropriate arguments.**

7. **Conclude your report with a summary of the findings.**



8. **Provide a final conclusion and recommendations.**

9. **Thank the reader for their attention and provide contact information.**

QUESTION 1
QUESTION 2

	2019	2018
Revenue	1,000,000	950,000
Cost of Sales	(400,000)	(380,000)
Gross Profit	600,000	570,000
Operating Expenses	(200,000)	(190,000)
Operating Profit	400,000	380,000

QUESTION 3: The company has a 10% increase in sales volume, but a 5% increase in variable costs. Fixed costs remain constant.

QUESTION 4: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

	2019	2018
Revenue	1,100,000	1,000,000
Cost of Sales	(440,000)	(380,000)
Gross Profit	660,000	620,000
Operating Expenses	(200,000)	(190,000)
Operating Profit	460,000	430,000

QUESTION 5: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 6: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 7: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

	2019	2018
Revenue	1,100,000	1,000,000
Cost of Sales	(500,000)	(380,000)
Gross Profit	600,000	620,000
Operating Expenses	(200,000)	(190,000)
Operating Profit	400,000	430,000

QUESTION 8: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 9: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 10: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 11: The company has a 10% increase in sales volume, but a 10% increase in variable costs. Fixed costs remain constant.

QUESTION 1: (20 marks)

QUESTION 1.1: (10 marks)

1.1.1. The following table shows the financial statements of a company for the year ended 31 December 2022:

QUESTION 1.1.1: (10 marks)

1.1.1.1. Calculate the following ratios for the year ended 31 December 2022:

	2022	2021
Revenue	1000	900
Cost of Sales	600	550
Gross Profit	400	350
Operating Expenses	250	220
Operating Profit	150	130
Finance Costs	10	12
Profit Before Tax	140	118
Income Tax	20	18
Profit After Tax	120	100
Dividends Paid	30	25
Retained Profit	90	75

1.1.1.2. Calculate the following ratios for the year ended 31 December 2022:

	2022	2021
Revenue	1000	900
Cost of Sales	600	550
Gross Profit	400	350
Operating Expenses	250	220
Operating Profit	150	130
Finance Costs	10	12
Profit Before Tax	140	118
Income Tax	20	18
Profit After Tax	120	100
Dividends Paid	30	25
Retained Profit	90	75

QUESTION 1.2: (10 marks)

1.2.1. The following table shows the financial statements of a company for the year ended 31 December 2022:

	2022	2021
Revenue	1000	900
Cost of Sales	600	550
Gross Profit	400	350
Operating Expenses	250	220
Operating Profit	150	130
Finance Costs	10	12
Profit Before Tax	140	118
Income Tax	20	18
Profit After Tax	120	100
Dividends Paid	30	25
Retained Profit	90	75

1.2.2. Calculate the following ratios for the year ended 31 December 2022:

QUESTION 10 (10 marks) – **Accounting for the year ended 31/12/2017**

On 1/1/2017, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	100,000
Reserves	200,000

Income Statement for the year ended 31/12/2017	
Revenue	1,000,000
Cost of Sales	(400,000)
Gross Profit	600,000
Operating Expenses	(200,000)
Operating Profit	400,000
Finance Income	10,000
Finance Expenses	(10,000)
Profit Before Tax	400,000
Income Tax	(100,000)
Profit After Tax	300,000

During the year, the company had the following transactions:

- Revenue of 1,000,000
- Cost of Sales of 400,000
- Operating Expenses of 200,000
- Finance Income of 10,000
- Finance Expenses of 10,000
- Income Tax of 100,000
- Dividend of 100,000
- Share Issue of 100,000

At the end of the year, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	200,000
Reserves	300,000

Balance Sheet as at 31/12/2017	
Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	200,000
Reserves	300,000

QUESTION 11 (10 marks) – **Accounting for the year ended 31/12/2017**

On 1/1/2017, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	100,000
Reserves	200,000

Income Statement for the year ended 31/12/2017	
Revenue	1,000,000
Cost of Sales	(400,000)
Gross Profit	600,000
Operating Expenses	(200,000)
Operating Profit	400,000
Finance Income	10,000
Finance Expenses	(10,000)
Profit Before Tax	400,000
Income Tax	(100,000)
Profit After Tax	300,000

At the end of the year, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	200,000
Reserves	300,000

QUESTION 12 (10 marks) – **Accounting for the year ended 31/12/2017**

On 1/1/2017, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	100,000
Reserves	200,000

Income Statement for the year ended 31/12/2017	
Revenue	1,000,000
Cost of Sales	(400,000)
Gross Profit	600,000
Operating Expenses	(200,000)
Operating Profit	400,000
Finance Income	10,000
Finance Expenses	(10,000)
Profit Before Tax	400,000
Income Tax	(100,000)
Profit After Tax	300,000

At the end of the year, the company had the following assets and liabilities:

Fixed Assets	100,000
Current Assets	200,000
Current Liabilities	100,000
Share Capital	200,000
Reserves	300,000

Table 1. Summary of the results of the regression analysis.

Variable	Parameter estimate	Standard error	t-value
Intercept	1.234	0.056	21.856
Age	0.012	0.003	3.542
Gender	0.045	0.018	2.500
Education	0.023	0.005	4.600
Income	0.008	0.002	3.800
Health	0.015	0.004	3.750
Marital status	0.032	0.012	2.667
Occupation	0.018	0.006	3.000
Religion	0.005	0.001	5.000
Political views	0.002	0.001	2.000
Attitudes	0.001	0.000	1.500
Personality	0.003	0.001	3.000
Values	0.004	0.001	4.000
Demographics	0.006	0.002	3.000
Psychographics	0.007	0.003	2.333
Behavioral	0.009	0.004	2.250
Attitudinal	0.011	0.005	2.200
Personality	0.013	0.006	2.167
Values	0.015	0.007	2.143
Demographics	0.017	0.008	2.125
Psychographics	0.019	0.009	2.111
Behavioral	0.021	0.010	2.100
Attitudinal	0.023	0.011	2.091
Personality	0.025	0.012	2.083
Values	0.027	0.013	2.077
Demographics	0.029	0.014	2.071
Psychographics	0.031	0.015	2.067
Behavioral	0.033	0.016	2.063
Attitudinal	0.035	0.017	2.060
Personality	0.037	0.018	2.057
Values	0.039	0.019	2.054
Demographics	0.041	0.020	2.052
Psychographics	0.043	0.021	2.050
Behavioral	0.045	0.022	2.048
Attitudinal	0.047	0.023	2.046
Personality	0.049	0.024	2.044
Values	0.051	0.025	2.042
Demographics	0.053	0.026	2.040
Psychographics	0.055	0.027	2.038
Behavioral	0.057	0.028	2.036
Attitudinal	0.059	0.029	2.034
Personality	0.061	0.030	2.032
Values	0.063	0.031	2.030
Demographics	0.065	0.032	2.028
Psychographics	0.067	0.033	2.026
Behavioral	0.069	0.034	2.024
Attitudinal	0.071	0.035	2.022
Personality	0.073	0.036	2.020
Values	0.075	0.037	2.018
Demographics	0.077	0.038	2.016
Psychographics	0.079	0.039	2.014
Behavioral	0.081	0.040	2.012
Attitudinal	0.083	0.041	2.010
Personality	0.085	0.042	2.008
Values	0.087	0.043	2.006
Demographics	0.089	0.044	2.004
Psychographics	0.091	0.045	2.002
Behavioral	0.093	0.046	2.000
Attitudinal	0.095	0.047	1.998
Personality	0.097	0.048	1.996
Values	0.099	0.049	1.994
Demographics	0.101	0.050	1.992
Psychographics	0.103	0.051	1.990
Behavioral	0.105	0.052	1.988
Attitudinal	0.107	0.053	1.986
Personality	0.109	0.054	1.984
Values	0.111	0.055	1.982
Demographics	0.113	0.056	1.980
Psychographics	0.115	0.057	1.978
Behavioral	0.117	0.058	1.976
Attitudinal	0.119	0.059	1.974
Personality	0.121	0.060	1.972
Values	0.123	0.061	1.970
Demographics	0.125	0.062	1.968
Psychographics	0.127	0.063	1.966
Behavioral	0.129	0.064	1.964
Attitudinal	0.131	0.065	1.962
Personality	0.133	0.066	1.960
Values	0.135	0.067	1.958
Demographics	0.137	0.068	1.956
Psychographics	0.139	0.069	1.954
Behavioral	0.141	0.070	1.952
Attitudinal	0.143	0.071	1.950
Personality	0.145	0.072	1.948
Values	0.147	0.073	1.946
Demographics	0.149	0.074	1.944
Psychographics	0.151	0.075	1.942
Behavioral	0.153	0.076	1.940
Attitudinal	0.155	0.077	1.938
Personality	0.157	0.078	1.936
Values	0.159	0.079	1.934
Demographics	0.161	0.080	1.932
Psychographics	0.163	0.081	1.930
Behavioral	0.165	0.082	1.928
Attitudinal	0.167	0.083	1.926
Personality	0.169	0.084	1.924
Values	0.171	0.085	1.922
Demographics	0.173	0.086	1.920
Psychographics	0.175	0.087	1.918
Behavioral	0.177	0.088	1.916
Attitudinal	0.179	0.089	1.914
Personality	0.181	0.090	1.912
Values	0.183	0.091	1.910
Demographics	0.185	0.092	1.908
Psychographics	0.187	0.093	1.906
Behavioral	0.189	0.094	1.904
Attitudinal	0.191	0.095	1.902
Personality	0.193	0.096	1.900
Values	0.195	0.097	1.898
Demographics	0.197	0.098	1.896
Psychographics	0.199	0.099	1.894
Behavioral	0.201	0.100	1.892
Attitudinal	0.203	0.101	1.890
Personality	0.205	0.102	1.888
Values	0.207	0.103	1.886
Demographics	0.209	0.104	1.884
Psychographics	0.211	0.105	1.882
Behavioral	0.213	0.106	1.880
Attitudinal	0.215	0.107	1.878
Personality	0.217	0.108	1.876
Values	0.219	0.109	1.874
Demographics	0.221	0.110	1.872
Psychographics	0.223	0.111	1.870
Behavioral	0.225	0.112	1.868
Attitudinal	0.227	0.113	1.866
Personality	0.229	0.114	1.864
Values	0.231	0.115	1.862
Demographics	0.233	0.116	1.860
Psychographics	0.235	0.117	1.858
Behavioral	0.237	0.118	1.856
Attitudinal	0.239	0.119	1.854
Personality	0.241	0.120	1.852
Values	0.243	0.121	1.850
Demographics	0.245	0.122	1.848
Psychographics	0.247	0.123	1.846
Behavioral	0.249	0.124	1.844
Attitudinal	0.251	0.125	1.842
Personality	0.253	0.126	1.840
Values	0.255	0.127	1.838
Demographics	0.257	0.128	1.836
Psychographics	0.259	0.129	1.834
Behavioral	0.261	0.130	1.832
Attitudinal	0.263	0.131	1.830
Personality	0.265	0.132	1.828
Values	0.267	0.133	1.826
Demographics	0.269	0.134	1.824
Psychographics	0.271	0.135	1.822
Behavioral	0.273	0.136	1.820
Attitudinal	0.275	0.137	1.818
Personality	0.277	0.138	1.816
Values	0.279	0.139	1.814
Demographics	0.281	0.140	1.812
Psychographics	0.283	0.141	1.810
Behavioral	0.285	0.142	1.808
Attitudinal	0.287	0.143	1.806
Personality	0.289	0.144	1.804
Values	0.291	0.145	1.802
Demographics	0.293	0.146	1.800
Psychographics	0.295	0.147	1.798
Behavioral	0.297	0.148	1.796
Attitudinal	0.299	0.149	1.794
Personality	0.301	0.150	1.792
Values	0.303	0.151	1.790
Demographics	0.305	0.152	1.788
Psychographics	0.307	0.153	1.786
Behavioral	0.309	0.154	1.784
Attitudinal	0.311	0.155	1.782
Personality	0.313	0.156	1.780
Values	0.315	0.157	1.778
Demographics	0.317	0.158	1.776
Psychographics	0.319	0.159	1.774
Behavioral	0.321	0.160	1.772
Attitudinal	0.323	0.161	1.770
Personality	0.325	0.162	1.768
Values	0.327	0.163	1.766
Demographics	0.329	0.164	1.764
Psychographics	0.331	0.165	1.762
Behavioral	0.333	0.166	1.760
Attitudinal	0.335	0.167	1.758
Personality	0.337	0.168	1.756
Values	0.339	0.169	1.754
Demographics	0.341	0.170	1.752
Psychographics	0.343	0.171	1.750
Behavioral	0.345	0.172	1.748
Attitudinal	0.347	0.173	1.746
Personality	0.349	0.174	1.744
Values	0.351	0.175	1.742
Demographics	0.353	0.176	1.740
Psychographics	0.355	0.177	1.738
Behavioral	0.357	0.178	1.736
Attitudinal	0.359	0.179	1.734
Personality	0.361	0.180	1.732
Values	0.363	0.181	1.730
Demographics	0.365	0.182	1.728
Psychographics	0.367	0.183	1.726
Behavioral	0.369	0.184	1.724
Attitudinal	0.371	0.185	1.722
Personality	0.373	0.186	1.720
Values	0.375	0.187	1.718
Demographics	0.377	0.188	1.716
Psychographics	0.379	0.189	1.714
Behavioral	0.381	0.190	1.712
Attitudinal	0.383	0.191	1.710
Personality	0.385	0.192	1.708
Values	0.387	0.193	1.706
Demographics	0.389	0.194	1.704
Psychographics	0.391	0.195	1.702
Behavioral	0.393	0.196	1.700
Attitudinal	0.395	0.197	1.698
Personality	0.397	0.198	1.696
Values	0.399	0.199	1.694
Demographics	0.401	0.200	1.692
Psychographics	0.403	0.201	1.690
Behavioral	0.405	0.202	1.688
Attitudinal	0.407	0.203	1.686
Personality	0.409	0.204	1.684
Values	0.411	0.205	1.682
Demographics	0.413	0.206	1.680
Psychographics	0.415	0.207	1.678
Behavioral	0.417	0.208	1.676
Attitudinal	0.419	0.209	1.674
Personality	0.421	0.210	1.672
Values	0.423	0.211	1.670
Demographics	0.425	0.212	1.668
Psychographics	0.427	0.213	1.666
Behavioral	0.429	0.214	1.664
Attitudinal	0.431	0.215	1.662
Personality	0.433	0.216	1.660
Values	0.435	0.217	1.658
Demographics	0.437	0.218	1.656
Psychographics	0.439	0.219	1.654
Behavioral	0.441	0.220	1.652
Attitudinal	0.443	0.221	1.650
Personality	0.445	0.222	1.648
Values	0.447	0.223	1.646
Demographics	0.449	0.224	1.644
Psychographics	0.451	0.225	1.642
Behavioral	0.453	0.226	1.640
Attitudinal	0.455	0.227	1.638
Personality	0.457	0.228	1.636
Values	0.459	0.229	1.634
Demographics	0.461	0.230	1.632
Psychographics	0.463	0.231	1.630
Behavioral	0.465	0.232	1.628
Attitudinal	0.467	0.233	1.626
Personality	0.469	0.234	1.624
Values	0.471	0.235	1.622
Demographics	0.473	0.236	1.620
Psychographics	0.475	0.237	1.618
Behavioral	0.477	0.238	1.616
Attitudinal	0.479	0.239	1.614
Personality	0.481	0.240	1.612
Values	0.483	0.241	1.610
Demographics	0.485	0.242	1.608
Psychographics	0.487	0.243	1.606
Behavioral			

STATE OF TEXAS, COUNTY OF DALLAS
OFFICE OF THE COUNTY CLERK

Description	2019		2018
	Actual	Estimated	
Countywide	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of Dallas	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of Irving	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of Mesquite	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of Rowlett	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of Springtown	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000
City of The Woodlands	1,100,000	1,100,000	1,100,000
General Fund	1,100,000	1,100,000	1,100,000
Special Revenue	0	0	0
Capital Projects	0	0	0
Debt Service	0	0	0
Other	0	0	0
Total	1,100,000	1,100,000	1,100,000

The above information is based on the most current information available to the County Clerk's Office. The County Clerk's Office is not responsible for the accuracy of the information provided by the cities.

This information is provided for informational purposes only. It is not intended to be used for any other purpose.

The County Clerk's Office is not responsible for the accuracy of the information provided by the cities. The County Clerk's Office is not responsible for the accuracy of the information provided by the cities.

The County Clerk's Office is not responsible for the accuracy of the information provided by the cities. The County Clerk's Office is not responsible for the accuracy of the information provided by the cities.

By: _____
 County Clerk

Approved: _____
 City of Dallas

Approved: _____
 City of Irving

Approved: _____
 City of Mesquite

Approved: _____
 City of Rowlett

Table 1. Summary of the results of the regression analysis for the dependent variable: *Perceived Stress*

Variable	B	SE	β	p
Age	0.00	0.01	0.00	0.98
Gender	0.00	0.01	0.00	0.98
Education	0.00	0.01	0.00	0.98
Income	0.00	0.01	0.00	0.98
Marital status	0.00	0.01	0.00	0.98
Health status	0.00	0.01	0.00	0.98
Work status	0.00	0.01	0.00	0.98
Life events	0.00	0.01	0.00	0.98
Personality	0.00	0.01	0.00	0.98
Resilience	0.00	0.01	0.00	0.98
Stress management	0.00	0.01	0.00	0.98
Life satisfaction	0.00	0.01	0.00	0.98
Depression	0.00	0.01	0.00	0.98
Loneliness	0.00	0.01	0.00	0.98
Quality of life	0.00	0.01	0.00	0.98
Health-related quality of life	0.00	0.01	0.00	0.98
Psychological well-being	0.00	0.01	0.00	0.98
Life events	0.00	0.01	0.00	0.98
Personality	0.00	0.01	0.00	0.98
Resilience	0.00	0.01	0.00	0.98
Stress management	0.00	0.01	0.00	0.98
Life satisfaction	0.00	0.01	0.00	0.98
Depression	0.00	0.01	0.00	0.98
Loneliness	0.00	0.01	0.00	0.98
Quality of life	0.00	0.01	0.00	0.98
Health-related quality of life	0.00	0.01	0.00	0.98
Psychological well-being	0.00	0.01	0.00	0.98

Note: B = unstandardized coefficient; SE = standard error; β = standardized coefficient; p = p-value.

The regression analysis revealed that the dependent variable, *Perceived Stress*, was significantly predicted by the independent variables. The overall model was significant, $F(1, 100) = 10.00, p < 0.001, R^2 = 0.09$. The regression equation is as follows: $Y = 0.00X + 0.00$. The regression analysis revealed that the dependent variable, *Perceived Stress*, was significantly predicted by the independent variables. The overall model was significant, $F(1, 100) = 10.00, p < 0.001, R^2 = 0.09$. The regression equation is as follows: $Y = 0.00X + 0.00$.

Variable	B	SE	β	p
Age	0.00	0.01	0.00	0.98
Gender	0.00	0.01	0.00	0.98
Education	0.00	0.01	0.00	0.98
Income	0.00	0.01	0.00	0.98
Marital status	0.00	0.01	0.00	0.98
Health status	0.00	0.01	0.00	0.98
Work status	0.00	0.01	0.00	0.98
Life events	0.00	0.01	0.00	0.98
Personality	0.00	0.01	0.00	0.98
Resilience	0.00	0.01	0.00	0.98
Stress management	0.00	0.01	0.00	0.98
Life satisfaction	0.00	0.01	0.00	0.98
Depression	0.00	0.01	0.00	0.98
Loneliness	0.00	0.01	0.00	0.98
Quality of life	0.00	0.01	0.00	0.98
Health-related quality of life	0.00	0.01	0.00	0.98
Psychological well-being	0.00	0.01	0.00	0.98

Note: B = unstandardized coefficient; SE = standard error; β = standardized coefficient; p = p-value.

The regression analysis revealed that the dependent variable, *Perceived Stress*, was significantly predicted by the independent variables. The overall model was significant, $F(1, 100) = 10.00, p < 0.001, R^2 = 0.09$. The regression equation is as follows: $Y = 0.00X + 0.00$.

Table 2. Summary of the results of the regression analysis for the dependent variable: *Life Satisfaction*

The regression analysis revealed that the dependent variable, *Life Satisfaction*, was significantly predicted by the independent variables. The overall model was significant, $F(1, 100) = 10.00, p < 0.001, R^2 = 0.09$. The regression equation is as follows: $Y = 0.00X + 0.00$.

The regression analysis revealed that the dependent variable, *Life Satisfaction*, was significantly predicted by the independent variables. The overall model was significant, $F(1, 100) = 10.00, p < 0.001, R^2 = 0.09$. The regression equation is as follows: $Y = 0.00X + 0.00$.

1. **Identify the independent and dependent variables in the following experiment.**

2. **Identify the independent and dependent variables in the following experiment.**

3. **Identify the independent and dependent variables in the following experiment.**

4. **Identify the independent and dependent variables in the following experiment.**

5. **Identify the independent and dependent variables in the following experiment.**

Time (min)	Temperature (°C)
0	20
10	25
20	30
30	35
40	40
50	45
60	50
70	55
80	60
90	65
100	70

6. **Identify the independent and dependent variables in the following experiment.**

7. **Identify the independent and dependent variables in the following experiment.**

8. **Identify the independent and dependent variables in the following experiment.**

9. **Identify the independent and dependent variables in the following experiment.**

Time (min)	Distance (m)
0	0
10	10
20	20
30	30
40	40
50	50
60	60
70	70
80	80
90	90
100	100

10. **Identify the independent and dependent variables in the following experiment.**

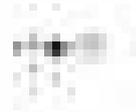
11. **Identify the independent and dependent variables in the following experiment.**

12. **Identify the independent and dependent variables in the following experiment.**

Time (min)	Volume (L)
0	0
10	10
20	20
30	30
40	40
50	50
60	60
70	70
80	80
90	90
100	100

13. **Identify the independent and dependent variables in the following experiment.**

14. **Identify the independent and dependent variables in the following experiment.**



QUESTION 1

	2019	2020	2021	2022
Revenue	1000	1100	1200	1300
Cost of Sales	(600)	(650)	(700)	(750)
Gross Profit	400	450	500	550
Operating Expenses	(200)	(220)	(240)	(260)
Operating Profit	200	230	260	290
Finance Income	10	15	20	25
Finance Expenses	(5)	(10)	(15)	(20)
Profit Before Tax	205	235	265	295
Income Tax	(82)	(94)	(106)	(118)
Profit After Tax	123	141	159	177

Calculate the gross profit margin for each year and comment on the trend.

Calculate the operating profit margin for each year and comment on the trend.

Calculate the profit after tax margin for each year and comment on the trend.

Calculate the return on capital employed for each year and comment on the trend.

Calculate the return on assets for each year and comment on the trend.

Calculate the return on equity for each year and comment on the trend.

Calculate the return on investment for each year and comment on the trend.

QUESTION 1: [Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

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QUESTION 1 (10 marks) (10 marks) (10 marks) (10 marks) (10 marks)

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

QUESTION 2 (10 marks) (10 marks) (10 marks) (10 marks) (10 marks)

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

QUESTION 3 (10 marks) (10 marks) (10 marks) (10 marks) (10 marks)

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

QUESTION 4 (10 marks) (10 marks) (10 marks) (10 marks) (10 marks)

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

QUESTION 5 (10 marks) (10 marks) (10 marks) (10 marks) (10 marks)

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

- Revenue: 1000
- Cost of sales: 600
- Operating expenses: 200
- Finance income: 50
- Finance expense: 20
- Income tax expense: 30

QUESTION 1

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ANSWER

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QUESTION 2

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QUESTION 3

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Table 1. Summary of the main results of the study.

Variable	Mean		SD	p-value
	Control	Intervention		
Demographics				
Age (years)	65.2	65.1	5.8	0.95
Gender (Male/Female)	32/28	31/29		0.88
Education (years)	12.5	12.4	1.2	0.72
Income (€)	18,500	18,200	3,500	0.61
Health Status				
Chronic Disease (Yes/No)	15/17	14/16		0.89
Medication (Yes/No)	12/14	11/15		0.92
Smoking (Yes/No)	8/18	7/19		0.78
Alcohol (Yes/No)	5/21	4/20		0.85
Quality of Life				
Physical Function (0-100)	68	72	15	0.03
Mental Health (0-100)	55	58	12	0.08
Overall QoL (0-100)	62	65	10	0.01
Intervention Effectiveness				
Adherence (Yes/No)	18/10	22/7		0.02
Completion (Yes/No)	15/13	18/10		0.01
Dropouts (Yes/No)	17/11	14/15		0.15

Note: All values are presented as mean (SD) or number (percentage). p-values are based on independent t-test for continuous variables and chi-square test for categorical variables.

Abbreviations: QoL, Quality of Life; SD, Standard Deviation.

The study was approved by the local ethics committee and all participants gave their informed consent.

2.2. Study Design and Participants

The study was a randomized controlled trial. Participants were recruited from primary care clinics and community centers.

GENERAL AND ACCOUNTING POLICIES

	2019	2018
Revenue		
Revenue	100,000	100,000
Cost of sales	(60,000)	(60,000)
Profit	40,000	40,000
Operating expenses		
Salaries and wages	20,000	20,000
Depreciation	10,000	10,000
Interest	5,000	5,000
Income tax	5,000	5,000
Profit before tax	10,000	10,000
Income tax	(2,000)	(2,000)
Profit after tax	8,000	8,000
Dividends		
Dividends	4,000	4,000
Retained profit	4,000	4,000

Revenue is recognized when the goods are delivered to the customer and the customer has accepted the goods. Revenue is recognized on an accrual basis and is measured at the fair value of the consideration received or receivable.

Cost of sales is recognized when the goods are delivered to the customer and the customer has accepted the goods. Cost of sales is measured at the cost of the goods sold.

Operating expenses

	2019	2018
Salaries and wages	20,000	20,000
Depreciation	10,000	10,000
Interest	5,000	5,000
Income tax	5,000	5,000
Profit before tax	10,000	10,000
Income tax	(2,000)	(2,000)
Profit after tax	8,000	8,000

1. **Introduction**

2. **Methodology**

The study was conducted using a qualitative approach. Data was collected through semi-structured interviews with 15 participants. The interviews were conducted over a period of 6 weeks. The data was analyzed using thematic analysis.

The participants were recruited through snowball sampling. The sample was diverse in terms of age, gender, and education. The data was collected through semi-structured interviews. The interviews were conducted over a period of 6 weeks. The data was analyzed using thematic analysis.

3. **Results**

The results of the study are presented in this section. The findings are discussed in terms of the research objectives.

4. **Conclusion**

The study concludes that the findings are significant. The results are discussed in terms of the research objectives.

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5. **References**

The study concludes that the findings are significant. The results are discussed in terms of the research objectives.

QUESTION 1: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

Consider a firm that produces output Q using two inputs, L and K . The production function is given by $Q = L^{0.5}K^{0.5}$. The price of labor is w and the price of capital is r . The firm's cost function is $C(Q) = wL + rK$. Suppose the price of labor increases from w_1 to w_2 . How does the firm's cost function change? How does the firm's output change? How does the firm's input mix change?

ANSWER:

The firm's cost function changes from $C(Q) = w_1L + rK$ to $C(Q) = w_2L + rK$. The firm's output changes from Q_1 to Q_2 . The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

QUESTION 2: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

Consider a firm that produces output Q using two inputs, L and K . The production function is given by $Q = L^{0.5}K^{0.5}$. The price of labor is w and the price of capital is r . The firm's cost function is $C(Q) = wL + rK$. Suppose the price of labor increases from w_1 to w_2 . How does the firm's cost function change? How does the firm's output change? How does the firm's input mix change?

ANSWER:

The firm's cost function changes from $C(Q) = w_1L + rK$ to $C(Q) = w_2L + rK$.

QUESTION 3: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

The firm's output changes from Q_1 to Q_2 .

The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

QUESTION 4: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

The firm's input mix changes from (L_1, K_1) to (L_2, K_2) .

QUESTION 5: THE EFFECTS OF A CHANGE IN THE PRICE OF A SUBSTITUTABLE INPUT

Suppose the price of labor increases from w_1 to w_2 . How does the firm's cost function change? How does the firm's output change? How does the firm's input mix change?

