

- 4 The table shows information relating to the non-current assets of a business.

	\$
net book value at the beginning of year	28 000
net book value at end of year	25 000
depreciation charge for the year	4 000
disposals at net book value	9 000

What is the cost of non-current asset additions?

- A** \$2000 **B** \$6000 **C** \$10 000 **D** \$16 000

- 5 The table shows balances at the end of a year.

	\$
expenses prepaid	6 000
expenses accrued	4 000
bank overdraft	11 500
trade payables	13 400
trade receivables	10 500
loan (2017)	20 000

What is the total of current liabilities?

- A** \$16 500 **B** \$17 400 **C** \$28 900 **D** \$48 900

- 6 On 1 July 2012, a business shows an accrual on the rent account of \$600. During the following year, payments were made for rent as detailed below.

		\$
26 July 2012	paid 3 months rent to 31 July 2012	900
11 November 2012	paid 4 months rent to 30 November 2012	1 200
15 March 2013	paid 4 months rent to 31 March 2013	1 200

In preparing the rent account for the year ending 30 June 2013, which amount is to be shown as a prepayment or accrual for rent at that date?

- A** \$600 accrual
B \$600 prepayment
C \$900 accrual
D \$900 prepayment