

- 12** A company operates three departments and apportions heat and light on the most appropriate basis.

The table shows information for a year.

	department X	department Y	department Z	total
revenue	\$950 000	\$710 000	\$690 000	\$2 350 000
floor area (square metres)	500	800	680	1980
number of employees	85	60	58	203
heat and light				\$90 000

Which cost for heat and light is apportioned to department X?

	\$
A	22 727
B	30 000
C	36 383
D	37 685

- 13** Which item appears in the financial statements of a limited company but **not** in those of a sole trader or partnership?

- A** dividends paid
- B** other payables
- C** other receivables
- D** trade payables

- 14** Which items would appear in a partnership's appropriation account?

- 1 partners' interest on capital
- 2 partners' introduction of new capital
- 3 salaries of employees
- 4 salaries of partners

- A** 1 and 2 **B** 1 and 4 **C** 2 and 3 **D** 3 and 4