

- 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