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https://www.100test.com/kao_ti2020/85/2021_2022_ACCA_E6_AF_8F_E5_A4_A9_c52_85578.htm 5 Which of the following factors

could cause a company's gross profit percentage on sales to fall below the expected level? 1 Understatement of closing inventories. 2

The incorrect inclusion in purchases of invoices relating to goods supplied in the following period. 3 The inclusion in sales of the proceeds of sale of non-current assets. 4 Increased cost of carriage charges borne by the company on goods sent to customers. A 3 and

4 B 2 and 4 C 1 and 2 D 1 and 3 答案: C 17 A company sublets part of its office accommodation. In the year ended 30 June 2005 cash

received from tenants was \$83,700. Details of rent in arrears and in advance at the beginning and end of the year were:

	In arrears	In advance
\$ 30 June 2004	3,800	2,400
30 June 2005	4,700	3,000

All arrears of rent were subsequently received. What figure for rental income should be included in the company's income statement for the year ended 30 June 2005? A \$84,000 B \$83,400 C \$80,600 D \$85,800

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