

SERIES 4 EXAMINATION 2005
CERTIFICATE IN
ACCOUNTING (IAS)
LEVEL 3
(Code No: 3901)
FRIDAY 25 NOVEMBER

Instructions to Candidates

- (a) The time allowed for this examination is **3 hours 30 minutes**.
 - (b) Answer **5** questions – the **2 compulsory** questions (Questions 1 and 2 in Section A) and **3** other questions from Section B.
 - (c) Candidates must attempt the compulsory questions or they will not be eligible for the award of a Pass.
 - (d) Candidates are advised to study the **"REQUIRED"** section of each question carefully. They should then extract from the information supplied the data required for their answers.
 - (e) All questions carry equal marks.
 - (f) Begin each question at the top of a page in the answer book.
 - (g) All answers must be clearly and correctly numbered but need not be in numerical order.
 - (h) Write your answers in blue or black ink/ballpoint. Pencil may be used only for graphs, charts, diagrams, etc.
 - (i) Show details of workings, where appropriate, in your answer book.
 - (j) Candidates may use calculators, provided the calculators give no printout, have no word display facilities, are silent and cordless. The provision of batteries and responsibility for their condition must rest with the candidate.
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