

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER, 2010

Item	2010 \$ million	2009 \$ million	2008 \$ million
Revenue	185,685	142,331	93,088
Cost of sales	(173,745)	(133,301)	(85,646)
Gross profit	11,940	9,030	7,442
Expenses			
Selling and marketing expenses	(623)	(495)	(497)
Administrative expenses	(6,400)	(4,901)	(4,163)
Share of profits of jointly controlled entities	55	(2)	(7)
Share of losses of associates	(135)	24	12
Total Expenses	(7,103)	(5,374)	(4,655)
Operating Profit	4,837	3,656	2,787
Other income	309	318	575
Other gains and losses	(289)	624	(273)
Interest income	629	508	657
Interest expenses	(962)	(1,049)	(887)
Profit before tax	4,524	4,057	2,859
Income tax expense	(970)	(841)	(651)
Profit for the period	3,554	3,216	2,208
Other comprehensive income			
Exchange differences arising on translation of foreign operations	(58)	(4)	9
Fair value (loss) gain on available-for-sale financial assets	(116)	385	(860)
Share of other comprehensive income of associates	-	1	0
Income tax relating to fair value change on available-for-sale financial assets	23	(67)	0
Other comprehensive income for the year (net of tax)	(151)	315	(851)
Total comprehensive income for the year	3,403	3,531	1,357
Profit for the period attributable to:			
Owners of the Company	3,286	3,081	1,919
Non-controlling interests	268	135	289
	3,554	3,216	2,208
Total comprehensive income attributable to:			
Owners of the Company	3,130	3,344	1,245
Non-controlling interests	273	187	112
	3,403	3,531	1,357
Earnings per share (Basic)	0.15	0.15	0.09

Management Accounting Sample Paper 3

Rachel Sandford



Management Accounting Sample Paper 3:

Management Accounting: Principles & Practice, 3rd Edition Sahaf M.A., 2018 This book is meant for students of accounting management and business studies It not only describes the principles procedures and techniques of management accounting but also explains and analyses the core concepts that have driven the development of the subject for decades The book is a perfect blend of conceptual and practical approaches to accounting NEW IN THIS EDITION Completely revised and updated New chapters on strategic management accounting product costing and service costing Coverage of total quality management TQM just in time JIT life cycle costing and Kaizen costing Worked out solutions to problems and latest professional examination questions *CIMA Exam Practice Kit Management Accounting Performance Evaluation Paper P1* Ian Barnett, Simon Dawkins, 2006 No further information has been provided for this title **CIMA Official Exam Practice Kit: Test of Professional Competence in Management Accounting** Geoffrey Little, 2008-05-29 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA s Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Analysis of cases 2003 2006 Step by Step approach to taking the TOPCIMA exam Includes May 2006 Q A Analysis of the TOPCIMA matrix **Management Accounting theory and practice** M P Pandikumar, 2009 Management Accounting Hugh Coombs, David Hobbs, Ellis Jenkins, 2005-08-27 By adopting a new approach to helping students understand how management accounting contributes to decisions in a variety of organizational contexts this textbook sets out clear explanations of practical management accounting techniques in the context of the application of these techniques to decisions Uniquely the book examines the analytical and critical issues that often influence decision makers operating within private and public sector organizations It is supported by case studies of varying complexity that will allow students to work at their own level and also includes summaries

Principles And Practice Of Management Accounting [B. Com. IIIrd Year] Dr. B. K. Mehta, 2023-11-30 1 Evolution of Management Accounting 2 Accounting Principles Concepts and Conventions 3 Financial Statement 4 Analysis and Interpretation of Financial Statements 5 Ratio Analysis 6 Fund Flow Statement 7 Cash Flow Statement As per Accounting Standard 3 8 Marginal Costing and Absorption Costing 9 Break Even Point or Cost Volume Profit Analysis 10 Decision Accounting and Marginal Costing System 11 Standard Costing and Cost Variance Analysis Examination Paper

Performance Measurement and Management Control Marc J. Epstein, Jean-Francois Manzoni, Antonio Davila, 2010-04-01
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 This title contains some of the exemplary papers that were presented at the most recent conference **ACCA Paper F5 - Performance Mgt Practice and revision kit** BPP Learning Media, 2013-01-01 The examiner reviewed F5 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try Questions are grouped by syllabus area so that you can easily identify what they cover Detailed solutions provide tips advise you how to approach questions and tell you how to gain easy marks Three mock examinations provide ample opportunity for revision and marking schemes show you how the examiner awards marks **The Role of the Management Accountant** Lukas Goretzki, Erik Strauss, 2017-09-27 There is considerable national variation in the professionalization and status of the management accountant Although researchers from different countries have contributed to our knowledge about tasks and roles we have limited insights into the development education and socio cultural influences in different countries and surprisingly little is known about the local and national contexts in which these roles are learned and performed This book bridges this research gap using two complementary perspectives The first part explores management accountants in a range of different national contexts providing information about country specific historical developments and educational standards as well as specific roles and tasks The second part focusses on important global developments that will increasingly impact management accountants in the future such as sustainability the financial crisis technology and changing roles By combining local context with a global overview this insightful volume provides an agenda for future research which will be of great interest to scholars and advanced students in management accounting throughout the world **UP PGT Commerce Previous Year Question Paper and Answer** Dheeraj Kumar Singh, UP PGT Commerce Previous Year Question Paper with Official Answer Key Compiled by Dheeraj Kumar Singh and Published by Innovative Institute 1 UP PGT Commerce 2015 4 30 2 UP PGT Commerce 2016 31 48 3 UP PGT Commerce 2019 49 68 4 UP PGT Commerce 2021 69 90 **Oswaal CBSE Sample Question Papers Class 11 Accountancy Book (For 2024 Exams) | 2023-24** Oswaal Editorial Board, 2023-08-30 Description of the product Fresh Relevant with 2024 CBSE SQP Fully Solved Analysed Score Boosting Insights with 500 Questions 1000 Concepts Insider Tips Techniques with On Tips Notes Mind Maps Mnemonics Exam Ready to Practice with 10 Highly Probable SQPs with Actual Board Answer sheets **ACCA F5 Performance Management** BPP Learning Media, 2015-04-30 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success *Public Sector Reform and Performance Management in Emerging Economies* Zahirul Hoque, 2021-05-23 In the recent decade governments worldwide are increasingly focusing on being

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