

QUESTION

1. The following information relates to the operations of a company for the year ended 31 December 2018:

Revenue	1000
Cost of sales	(400)
Operating expenses	(150)
Depreciation	(20)
Interest on bank loan	(10)
Dividend received from subsidiary	50
Dividend received from other companies	10
Income tax expense	(20)
Profit before tax	150
Income tax credit	(30)
Profit after tax	120

2. The following information relates to the operations of a company for the year ended 31 December 2018:

Revenue	1000
Cost of sales	(400)
Operating expenses	(150)
Depreciation	(20)
Interest on bank loan	(10)
Dividend received from subsidiary	50
Dividend received from other companies	10
Income tax expense	(20)
Profit before tax	150
Income tax credit	(30)
Profit after tax	120

3. The following information relates to the operations of a company for the year ended 31 December 2018:

Revenue	1000
Cost of sales	(400)
Operating expenses	(150)
Depreciation	(20)
Interest on bank loan	(10)
Dividend received from subsidiary	50
Dividend received from other companies	10
Income tax expense	(20)
Profit before tax	150
Income tax credit	(30)
Profit after tax	120

4. The following information relates to the operations of a company for the year ended 31 December 2018:

Revenue	1000
Cost of sales	(400)
Operating expenses	(150)
Depreciation	(20)
Interest on bank loan	(10)
Dividend received from subsidiary	50
Dividend received from other companies	10
Income tax expense	(20)
Profit before tax	150
Income tax credit	(30)
Profit after tax	120

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