

<p>Company and a Private Limited Company.</p> <p>(8) Identify the type of Shares that may be issued by a Plc.</p> <p>(9) Distinguish between the Nominal and Market Value of Ordinary Shares.</p> <p>(10) State what type of Reserves would be shown on a Limited Company's Balance Sheet/Statement of Financial Position.</p> <p>(11) Define the terms Debenture and Loan Notes</p> <p>(12) Draft a set of Limited Company Accounts for Publication to include:</p> <ul style="list-style-type: none"> * Income Statement. * Balance Sheet/Statement of Financial Position. * Statement of Changes in Equity. <p>If you do not work for a Limited Company Draft the Set of Accounts from</p>											
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your own working environment.

- (13) Demonstrate an understanding of the following IAS/IFRS International Financial Reporting Standards:
- * IAS 1 Presentation of Financial Statements.
 - * IAS 2 Inventories
 - * IAS 7 Statement of Cash Flows.
 - * IAS 8 Accounting Policies.
 - * IAS 10 Events after the Reporting Date.
 - * IAS 16 Property Plant and Equipment.
 - * IAS18 Revenue.
 - * IAS36 Impairment of Assets.
 - * IAS37 Provisions, Contingent Liabilities and Contingent Assets.
 - * IAS38 Intangible Assets.
 - * IFRS 3 Business Combinations.
 - * IFRS 10 Consolidated Financial Statements.
 - * IFRS 16 Leases.

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<p>(14)IFRS 3 Business Combinations. * Define the term Subsidiary.</p> <ul style="list-style-type: none"> • Define the term Control. • Illustrate with an example a Company that acquires 75% of another Company and show the Consolidated Balance Sheet/ Statement of Financial Position. <p>(15) Interpretation of Financial Statements, Provide evidence from your workplace of a Ratio Analysis Report to Senior Management to cover measures of:</p> <ul style="list-style-type: none"> • Profitability. • Liquidity • Utilisation of Assets • Value Added Ratios • Long Term Solvency: Gearing. 											
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