

**BS CUP(3)**

1. Identify whether each term is a non-current asset, current asset, current liability or non-current liability.

|  |  |
| --- | --- |
| Terms | NCA, CA, CL, NCL |
| Overdraft |  |
| Cash at bank |  |
| Premises |  |
| Mortgage |  |
| Trade payables |  |
| Long-term bank loan |  |
| Vehicles |  |

(7)

1. Identify 4 sources of finance and place them into the right category (4)

|  |  |
| --- | --- |
| Internal | External |
|  |  |
|  |  |

1. What is the break-even formulae? (1)
2. How do you calculate contribution? (1)
3. What is the margin of safety? (1)
4. What is the formulae for Gross profit (1)
5. What is the formulae for Net profit (1)

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