**BS CUP(5)**

1. Complete the cash flow forecast below: (5)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Jan £ | February £ | March £ | April£ | May£ |
| Total receipts (inflows) A | 102,000 | 140,000 | 125,000 | 123,000 | 170,000 |
| Total payments (outflows) B | 92,000 | 145,000 | 115,000 | 128,000 | 170,500 |
| Net Cash Flow  |  |  |  |  |  |
| Opening Cash | 20,000 |  |  |  |  |
| Closing Cash  |  |  |  |  |  |

1. Describe one advantage of completing a cash-flow forecast (2)
2. Identify 4 sources of finance and place them into the right category (4)

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

1. What are intangible assets? Give an example. (2)
2. List 2 purposes of accounting. (2)
3. What are intangible assets? Give 2 examples (3)
4. Label the following features on the break even chart below (5):
* Fixed costs
* Total costs
* Sales revenue
* Break even point



 1 2 3 4 5

1

2

3

4

5

6

7

0

Output(tonnes)

£000s

1. What is the difference between cash and credit sales? (2)

Mark \_\_\_\_\_\_\_\_\_/ 25

EBI: