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 The current ratio formula is Current Assets/Current
 liabilities. Therefore the current assets as at 30th June
 2011 can be calculated as follows: Current
 Assets/\$12,000 = 2 Current Assets = \$12,000 x 2 =
 \$24,000. 2. The current liabilities as at 30th June 2012

can be calculated as follows: \$60,000/Current Liabilities =
 4
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Accounting Past Papers - A Level Study MARK SCHEME for the October/November 2013 series 7110 PRINCIPLES OF ACCOUNTS 7110/12 Paper 1 (Multiple Choice), maximum raw mark 30 Mark schemes should be read in conjunction with the

question paper and the Principal Examiner Report for Teachers. Cambridge will not enter into discussions about these mark schemes.

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