

Accounting

Advanced GCE F014

Management Accounting

Mark Scheme for June 2010

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Question Number	Expected Answer	Mark	Rationale																																																												
1 (a)	(i) MPV (7 – 7.20)22,300 = 4,460A (2)	[2]	2 for correct value with A/F 1 for correct value with no A/F or incorrect A/F All other responses 0.																																																												
	(ii) MUV [(7 x 3,200) – 22,300]7 = 700F (2)	[2]																																																													
	(iii) LRV (9 – 9.50)9,400 = 4,700A (2)	[2]																																																													
	(iv) LEV [(3 x 3,200) – 9,400]9 = 1,800F (2)	[2]																																																													
	(v) TVO (2 x 4 x 3,200) – 25,000 = 600F (2)	[2]																																																													
	(vi) TFO (2 x 3 x 3,200) – 18,800 = 400F (2)	[2]																																																													
	(vii) SPV (125 – 120)3,100 = 15,500F (2)	[2]																																																													
	(viii) SVV (3,100 – 3,000)120 = 12,000F (2) Alt based on margin 3,000F (2)	[2]																																																													
1 (b)	<p><u>Reconciliation Statement for budgeted (standard) cost and actual cost</u></p> <table><tr><td>Standard cost</td><td></td><td></td><td>288,000</td><td>(2)</td></tr><tr><td></td><td><u>Adverse</u></td><td><u>Favourable</u></td><td></td><td></td></tr><tr><td>MPV</td><td>4,460</td><td></td><td></td><td></td></tr><tr><td>MUV</td><td></td><td>700</td><td></td><td></td></tr><tr><td>LRV</td><td>4,700</td><td></td><td></td><td></td></tr><tr><td>LEV</td><td></td><td>1,800</td><td></td><td></td></tr><tr><td>TVO</td><td></td><td>600</td><td></td><td></td></tr><tr><td>TFO</td><td></td><td><u>400</u></td><td></td><td></td></tr><tr><td></td><td><u>9,160</u></td><td><u>3,500</u></td><td></td><td></td></tr><tr><td></td><td>(1)</td><td>(1)</td><td></td><td></td></tr><tr><td></td><td></td><td></td><td><u>5,660</u></td><td></td></tr><tr><td>Actual cost</td><td></td><td></td><td><u>293,660</u></td><td>(2)</td></tr></table>	Standard cost			288,000	(2)		<u>Adverse</u>	<u>Favourable</u>			MPV	4,460				MUV		700			LRV	4,700				LEV		1,800			TVO		600			TFO		<u>400</u>				<u>9,160</u>	<u>3,500</u>				(1)	(1)						<u>5,660</u>		Actual cost			<u>293,660</u>	(2)	[6]	Standard cost 2 or 0 Actual cost 2 or 0 if net 5,660 (2) allow correct list (2)
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1 (c)	Expensive to install (1) and time consuming to keep up to date(1). Need to review (1) when general market price movements occur (1). Type(1) of standard to be used, ideal or attainable(1). (2 x 2 marks) (1 for point plus 1 for development)		
	Total marks	[4] [26]	

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2 (b) *	<p>Positive cash balance at start and end of July (1). August shows overdrawn position(1) and this is caused by the proposed dividend payment of £62,000(1)</p> <p>Company could consider reducing or rescheduling dividend(1), although reaction of shareholders(1) would need consideration.</p> <p>Contact bank to seek overdraft facility(1), supported by a return to positive cash balance(1) in September. Would only pay interest (1) if actually used (1).</p> <p>Rephase receipts/payments(1). If sales paid earlier, could increase discount allowed(1). Purchase payments already spread over three months(1). Rates could be spread monthly(1).</p> <p>Take out a short term loan(1), although interest will need to be paid(1), whether full loan is used or not(1).</p> <p>The company could review its fixed assets(1) and if any are surplus to requirements(1), then a fixed asset sale would bring in additional cash(1).</p> <p>(3 x 3 marks) (1 for point plus up to 2 for development)</p> <p style="text-align: right;">(9) QWC (2)</p>	[11]	<p>Reward each relevant point. Allow of comments for cash budget.</p> <p>QWC spelling punctuation and grammar well set out and flows.</p>
	Total marks	[34]	

Question Number	Expected Answer	Mark	Rationale
3 (a)	<div> <div> Selling price 56 Variable costs <u>40</u> Contribution 16 (2) Quantity <u>x 15,000</u> 240,000 Fixed costs <u>130,000</u> (1) Profit <u>110,000</u> (2) </div> </div>	[5]	Must show contribution per unit, otherwise (3) for correct answers.
3 (b)	<p><u>Wooden gates</u></p> <div> Selling price 62 Variable costs <u>44</u> Contribution <u>18</u> (2) </div> <div> <div> <div> <u>Garden seats</u> <u>Contribution</u> 16 (1) Limiting factor 1.5 (1) </div> <div> <u>Wooden gates</u> <u>Contribution</u> 18 (1) Limiting factor 2 (1) </div> </div> <div> 10.7 9 Priority garden seats (1) </div> <div> Normal hours available 30,000 Garden seats 15,000 x 1.5 <u>(22,500)</u> (1) 7,500 Wooden gates 3,750 x 2 <u>(7,500)</u> (1) </div> <div> Overtime 2,000 Wooden gates 1,000 x 2 <u>(2,000)</u> (2) </div> </div>		Contribution 18 (2). Need to reward different presentations. If correct to a point, reward with marks to that point. Eg: Priority correct (7 if 18 shown), wooden gates 9,500 (3).

Question Number	Expected Answer	Mark	Rationale
3 (b) continued	<p><u>Total contribution</u></p> <p>Garden seats 15,000 x 16 240,000</p> <p>Wooden gates 3,750 x 18 67,500</p> <p>Wooden gates 1,000 x 10 <u>10,000</u> (2)</p> <p> 317,500 (1)</p> <p>Fixed costs <u>180,000</u> (1)</p> <p>Profit <u>137,500</u> (1)</p>	[16]	If correct final answer (16), if contribution per unit shown earlier. 77,500 (2).
3 (c)	<p>Current situation makes profit(1), adding new product will increase profit by £27,500(1).</p> <p>New product gives greater diversification(1), although unable to meet estimated demand(1), which could lead to adverse publicity(1).</p> <p>New product will increase labour required (1) and give greater job security(1). Also gives opportunity for overtime(1).</p> <p>All figures are estimated(1) and may not materialise(1). Profit projections may be inaccurate(1).</p> <p>Engaging extra staff and incurring additional fixed costs increases the risk (1)of potential loss(1).</p> <p>(3 x 2 marks)</p> <p>(1 for point plus 1 for development)</p>	[6]	
	Total marks	[27]	

Question Number	Expected Answer								Mark	Rationale
4 (a)*	<u>Cost</u>	<u>Basis</u>	<u>Total</u>	<u>Mach</u>	<u>Fin</u>	<u>Canteen</u>	<u>Maint</u>	<u>Stores</u>		Marks for values. If correct at end can give (18) plus QWC. Reapp (1) for correct order. Allow: 1,285,350 (1) and 590,400 (1) even if not used further. If hours omitted but correct answer allow.
	Ind wages	Employ	1,480,500	740,250 (1)	444,150	74,025	148,050	74,025		
	Rep/ maint	Mach hrs	241,400	229,330 (1)	9,656	-	2,414	-		
	Rent /rates	Floor area	48,000	24,000 (1)	12,000	4,800	2,400	4,800		
	Ins prem	Floor area	23,400	11,700 (1)	5,850	2,340	1,170	2,340		
	Ins mach	Mach cost	18,600	11,160 (1)	5,580	-	1,860	-		
	Dep mach	Mach cost	12,000	7,200 (1)	3,600	-	1,200	-		
	Heat/ light	Floor area	31,600	15,800 (1)	7,900	3,160	1,580	3,160		
	Sundries	Allocated	20,250	6,110 (1)	3,564	<u>3,675</u> 88,000	1,746	5,155		
	Reapp (1)	Canteen		44,000 (1)	35,200	<u>(88,000)</u>	5,280	<u>3,520</u> 93,000		
		Stores		55,800 (1)	27,900		<u>9,300</u> 175,000	<u>(93,000)</u>		
		Maint		<u>140,000 (1)</u>	<u>35,000</u>		<u>(175,000)</u>			
		<u>1,875,750</u>	<u>1,285,350</u>	<u>590,400</u>						
			<u>1,285,350 (1)</u>	<u>590,400 (1)</u>						
			209,000 (1)	180,000 (1)						
			£6.15 Per DMH (1)	£3.28 per DLH (1)						
							QWC (3)	[21]	QWC: columns, alignment and rules plus general layout.	

Question Number	Expected Answer	Mark	Rationale																												
4 (b)	<p><u>Cost job 1912</u></p> <table> <tr> <td>Direct materials</td><td></td><td>390</td><td></td></tr> <tr> <td>Direct labour</td><td></td><td><u>180</u></td><td></td></tr> <tr> <td>Prime cost</td><td></td><td>570</td><td>(1)</td></tr> <tr> <td>Overhead mach 6.15 x 10</td><td>61.50</td><td></td><td>(1)</td></tr> <tr> <td>Overhead fin 3.28 x 8</td><td><u>26.24</u></td><td></td><td>(1)</td></tr> <tr> <td></td><td></td><td><u>87.74</u></td><td></td></tr> <tr> <td></td><td></td><td><u>657.74</u></td><td>(1)</td></tr> </table>	Direct materials		390		Direct labour		<u>180</u>		Prime cost		570	(1)	Overhead mach 6.15 x 10	61.50		(1)	Overhead fin 3.28 x 8	<u>26.24</u>		(1)			<u>87.74</u>				<u>657.74</u>	(1)	[4]	Allow (1) if all materials and labour shown.
Direct materials		390																													
Direct labour		<u>180</u>																													
Prime cost		570	(1)																												
Overhead mach 6.15 x 10	61.50		(1)																												
Overhead fin 3.28 x 8	<u>26.24</u>		(1)																												
		<u>87.74</u>																													
		<u>657.74</u>	(1)																												
4 (c)	<p>Worked less hours than planned. Actual expenditure is more than absorbed (planned). Absorbed overhead is less than actual. Estimated and may not materialise. (2 x 2 marks) (1 for point plus 1 for development)</p>	[4]																													
4 (d)	<p>Amount of work to set up(1) could outweigh benefits(1). Little benefit (1) to single product organisations. Companies that have adopted ABC(1) frequently maintain two costing systems(1). Many prefer traditional methods (1). (2 x 2 marks) (1 for point plus 1 for development)</p>	[4]																													
	Total marks	[33]																													

Assessment Objectives grid (includes QWC)

Question	AO1	AO2	AO3	Total
1(a)	9	6	1	16
1(b)		6		6
1(c)			4	4
2(a)	7	10	6	23
2(b)*			11	11
3(a)	5			5
3(b)	4	12		16
3(c)			6	6
4(a)*	5	16		21
4(b)		4		4
4(c)			4	4
4(d)			4	4
Total	30	54	36	120

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