

OCR

Oxford Cambridge and RSA

Friday 17 June 2016 – Morning**A2 GCE ACCOUNTING****F014/01** Management Accounting

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet (F014/01/RB)

Other materials required:

- A calculator may be used

Duration: 2 hours

Candidate forename		Candidate surname	
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Centre number						Candidate number				
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INSTRUCTIONS TO CANDIDATES

- Write your name, centre number and candidate number in the boxes above. Please write clearly and in capital letters.
- Use black ink. HB pencil may be used for graphs and diagrams only.
- The information required to answer Questions 1–4 is contained within the Resource Booklet.
- Answer **all** the questions.
- Read each question carefully. Make sure you know what you have to do before starting your answer.
- You must show the calculations leading to your answers.
- Write your answer to each question in the space provided. If additional space is required, you should use the lined page(s) at the end of this booklet. The question number(s) must be clearly shown.
- Do **not** write in the bar codes.

INFORMATION FOR CANDIDATES

- The number of marks is given in brackets [] at the end of each question or part question.
- The total number of marks for this paper is **120**.
- The quality of your written communication will be taken into account in marking your answers to the two sub-questions marked with an asterisk (*).
- In one of these questions, the focus will be on your ability to present numerical information legibly and in an appropriate accounting format. In the other, you will be assessed on the legibility and style of writing, the clarity and coherence of your arguments and the accuracy of your spelling, punctuation and grammar.
- This document consists of **32** pages. Any blank pages are indicated.



**A calculator may
be used for this
paper**

2

BLANK PAGE

PLEASE DO NOT WRITE ON THIS PAGE

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(b) State **three** applications of marginal costing in decision-making for a business.

1

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2

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3

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[3]

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A series of 25 horizontal dotted lines spanning the width of the page, intended for writing.

ADDITIONAL ANSWER SPACE

If additional space is required, you should use the following lined page(s). The question number(s) must be clearly shown in the margin(s).

A large area of lined paper for writing answers. It features a vertical margin line on the left side and horizontal dotted lines for writing. The lines are evenly spaced and cover most of the page area.

A blank sheet of lined paper with a vertical margin line on the left and horizontal ruling lines across the page. The page is otherwise empty of text or markings.

A blank sheet of lined paper with a vertical margin line on the left and horizontal ruling lines across the page. The page is otherwise empty.

A large area of the page is filled with horizontal dotted lines, providing a space for writing answers. A solid vertical line runs down the left side of this area, creating a margin.



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