

ADVANCED SUBSIDIARY GCE

ACCOUNTING

Management Accounting

F014

Candidates answer on the question paper

SPECIMEN 2010

OCR Supplied Materials:

None

Duration: 2 hours

Other Materials Required:

None

Candidate Forename		Candidate Surname	
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Centre Number						Candidate Number				
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INSTRUCTIONS TO CANDIDATES

- Write your name clearly in capital letters, your Centre Number and Candidate Number in the boxes above.
- Use black ink. Pencil may be used for graphs and diagrams only.
- Read each question carefully and make sure that you know what you have to do before starting your answer.
- Answer **all** the questions.
- Do **not** write in the bar codes.
- Write your answer to each question in the space provided; however additional paper may be used if necessary.

INFORMATION FOR CANDIDATES

- The number of marks for each question is given in brackets [] at the end of each question or part question.
- The total number of marks for this paper is **120**.
- In these two questions/sub-questions, you will be assessed on the quality of your written communication. 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 **16** pages. Any blank pages are indicated.

1* REQUIRED

The Cash Budget for the three months ending 31 March 2007, and the Budgeted Trading and Profit and Loss Account for the three months ending 31 March 2007.

Show your workings to **question 1(a)** below.

Working Box:

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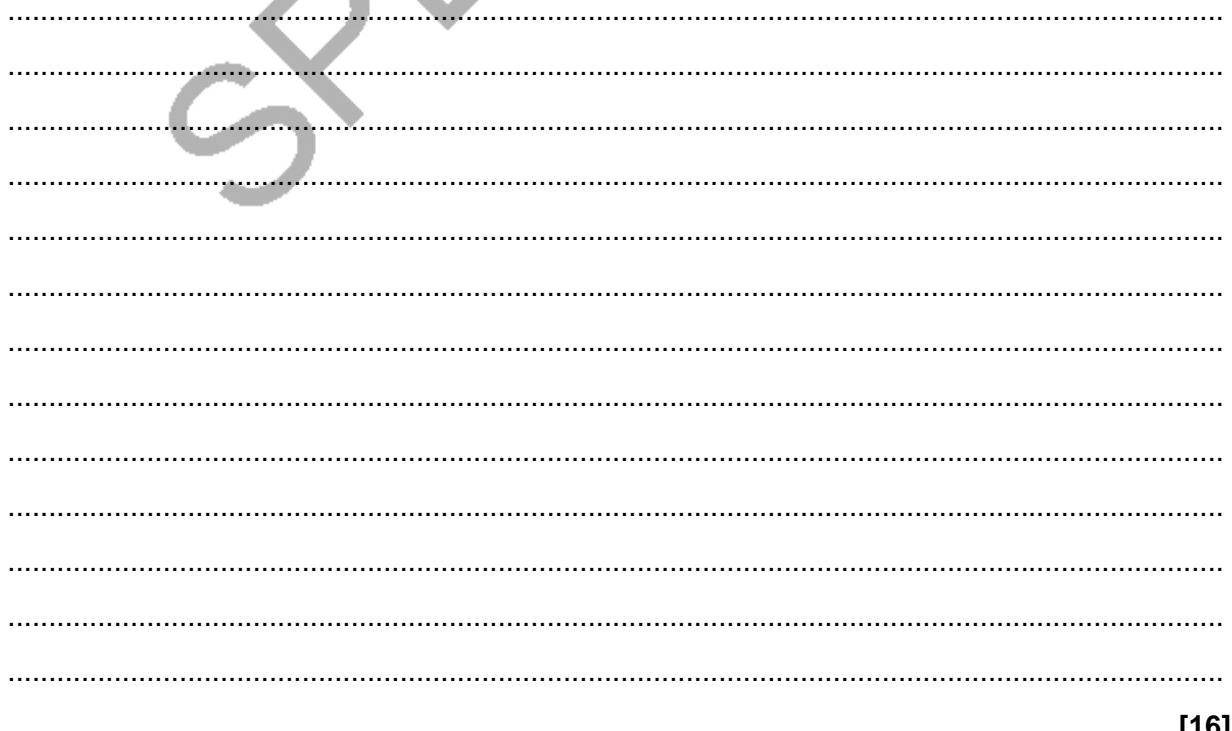
2 REQUIRED

- (a) The Contract Account for the year ended 31 December 2006.
Show your workings to **question 2(a)** below.

Working Box:



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3 REQUIRED

- (a) A statement to show the maximum profit Sandstone Limited could make in its next financial year under Option 1. Show the contribution per unit for each product, and the ranking of each product in your calculations.

Show your workings to **question 3(a)** below.

Working Box:

Working Box area containing a large diagonal watermark reading "SPECIMEN".

A series of horizontal dotted lines provided for writing the answer.

4 REQUIRED

- (a) Calculate, using appropriate bases, the overhead absorption rate for **each** of the production departments.

Show your workings to **question 4(a)** below.

Working Box:

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