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(b) Evaluate the usefulness to Sunnieside Bakeries plc of information and communication technology (ICT) in bookkeeping and accounting.

(12)

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(Total for Question 1 = 55 marks)



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**Source material for Question 2 is on pages 6 and 7 of the Source Booklet.**

- 2 (a) Prepare the revised budget to show the total cost of producing 2 484 dresses in Week 41.

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(b) Calculate, for Week 41, the:

(i) material usage variance

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(ii) material price variance

(7)

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(iii) total material variance.

(3)

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(c) Calculate, for Week 41, the:

(i) labour efficiency variance

(7)

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(d) State:

(i) **two** advantages of using a Stores Ledger Record card

(2)

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2 .....

(ii) **two** disadvantages of using a Stores Ledger Record card.

(2)

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(e) Evaluate the performance of the Production department of Potuvill Textiles plc for Week 41 and suggest how future improvements could be made.

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**(Total for Question 2 = 55 marks)**

**TOTAL FOR SECTION A = 110 MARKS**



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(ii) Cash Flows from Operating Activities section of the Statement of Cash Flows,  
in accordance with IAS 7.

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(b) Calculate the net cash used in, or from, Financing Activities.

(3)





If you answer Question 4 put a cross in the box  .

Source material for Question 4 is on page 12 of the Source Booklet.

- 4 (a) Prepare a Capital budget for Glowtherme plc showing how the funds for the new company will be raised.

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(b) Prepare an extract from the Cash budget showing the cash received from **cash sales only**, for **each** of the first four months of trading. Each month should be shown separately.

(5)

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Area with horizontal dotted lines for writing the cash budget extract.



(c) Prepare the Trade Receivables budget for **each** of the first four months of trading, showing each month separately. The budget should show the amount owed by Trade Receivables at the end of each month.

(15)

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(d) Evaluate the possible use of flexible budgets for Glowtherme plc.

(6)

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(Total for Question 4 = 30 marks)





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If you answer Question 5 put a cross in the box  .

Source material for Question 5 is on pages 14 to 16 of the Source Booklet.

5 (a) Identify **three** capital reserves shown on the Statement of Changes in Equity. (2)

1 .....

2 .....

3 .....

(b) Identify **three** revenue reserves shown on the Statement of Changes in Equity. (1)

1 .....

2 .....

3 .....

There has only been one issue of shares by the company.

(c) Calculate the premium per share when the shares were issued. (2)

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Property in the books of account at a cost of £25 million was revalued.

(d) Calculate the property revaluation percentage. (2)

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(e) State **one** possible reason for the transfer made to the Foreign Exchange reserve.

(1)

(f) Calculate the interim dividend paid per £0.50 ordinary share.

(2)

(g) State **one** possible reason for the transfer to the General reserve.

(1)

(h) Explain the term 'Capital Redemption' giving **two** possible reasons why a capital redemption may be made.

(3)

(i) Explain why a transfer of £12.6 million was made to the Capital Redemption reserve.

(2)

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(j) Calculate the final dividend per £0.50 ordinary share.

(4)

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(k) Explain whether the revaluation of the property would be included in the calculation of the profit for the year figure.

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(l) Evaluate the decision of the directors to reward shareholders by paying a final dividend instead of an issue of bonus shares.

(6)

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(Total for Question 5 = 30 marks)



If you answer Question 6 put a cross in the box  .

Source material for Question 6 is on pages 18 and 19 of the Source Booklet.

- 6 (a) Prepare the Statement of Profit or Loss for G-Round Wheels Limited for the year ended 30 September 2022, showing the **contribution**, and the **profit for the year**.

(11)

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(b) Calculate for G-Round Wheels Limited, for the year ended 30 September 2022, the:

(i) break-even point in sales revenue

(3)

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(ii) break-even point in sales units

(3)

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(iii) margin of safety in sales revenue.

(3)

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(c) Calculate the amount by which G-Round Wheels Limited must change the variable costs in order to maintain the same contribution/sales ratio next year.

(4)

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(d) Evaluate whether it is possible for G-Round Wheels Limited to decrease the variable costs in the next year.

(6)

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(Total for Question 6 = 30 marks)

**TOTAL FOR SECTION B = 90 MARKS**

**TOTAL FOR PAPER = 200 MARKS**



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# Pearson Edexcel International Advanced Level

Time 3 hours

Paper  
reference

**WAC12/01**

## **Accounting**

**International Advanced Level**

**PAPER 2: Corporate and Management Accounting**

### **Source Booklet**

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## SECTION A

**Answer BOTH questions in this section.**

- 1** Sunnyside Bakeries plc makes bakery products in ovens at its factory. The bakery products are then delivered to the company's shops, before sale to customers. The bakery also supplies commercial premises and factories. At 30 September 2022, the following balances were in the books of account.

	<b>Debit</b>	<b>Credit</b>
	<b>£</b>	<b>£</b>
Auditors' fees	26 500	
Bank current account	154 000	
Bank current account interest		2 700
6% bank loan – repayable December 2023		500 000
Cash	129 000	
6.5% Debenture 2026		900 000
Delivery costs	211 000	
Direct materials	2 650 000	
Discount allowed	43 000	
Discount received		21 000
Electricity	212 000	
Factory buildings – carrying value	5 680 000	
Fuel for motor lorries	124 000	
Gas	820 000	
General reserve		33 000
Head office rent and expenses	480 000	
Hire of bank card payment terminals in shops	96 000	
Interest on bank loan	27 500	
Interest on debenture	29 250	

Inventory at 1 October 2021	82 000	
Marketing	324 000	
Motor lorries – at cost	385 000	
Motor lorries – provision for depreciation		175 000
Motor lorries running expenses	82 000	
Ordinary shares of £1 each		5 271 300
Oven equipment – at cost	1 800 000	
Oven equipment – provision for depreciation		420 000
Rent of shop premises	380 000	
Retained earnings	264 490	
Revenue		10 804 740
Trade payables		74 000
Trade receivables	323 000	
Wages and salaries	<u>3 879 000</u>	_____
	<u>18 201 740</u>	<u>18 201 740</u>

### Additional information at 30 September 2022

- There is one month's interest owing on the bank loan.
- The interest payments on the debenture are made in two equal instalments at the end of March and the end of September. The payment for September is outstanding.
- Electricity is to be apportioned on the following basis:  
Factory 30% Head office 30% Shops 40%
- The factory buildings are being depreciated over a 50-year life, using the straight line method. Ten years' depreciation has been calculated to date. Depreciation for the present year needs to be calculated and entered into the books.
- An invoice for fuel for motor lorries for £21 000 has not yet been entered into the books.
- Gas is to be apportioned on the following basis:  
Factory 75% Head office 5% Shops 20%
- Inventory was valued at £89 000
- Marketing paid in advance is £32 000
- The motor lorries are to be depreciated over an eight-year life with a nil residual value and using the straight-line method. Depreciation for this year has yet to be entered into the books.
- The oven equipment is to be depreciated at a rate of 25% per year, using the reducing balance method. Depreciation for this year has yet to be entered into the books.

- Wages and salaries are allocated as follows:

	£
Delivery staff	525 000
Direct factory labour	1 760 000
Head office staff	984 000
Shop staff	610 000

- A provision needs to be made for Corporation tax of £119 000 which has been calculated and is to be paid by 31 March 2023.

### Required

- (a) Prepare for Sunnieside Bakeries plc, in accordance with International Accounting Standard (IAS) 1, the Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 September 2022 (43)
- (b) Evaluate the usefulness to Sunnieside Bakeries plc of information and communication technology (ICT) in bookkeeping and accounting. (12)

**(Total for Question 1 = 55 marks)**



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- 2 Potuvill Textiles plc employs skilled workers to manufacture dresses. The company uses a flexed budget system.

The following information is available for the budget for Week 41.

- 45 workers are employed, each working 8 hours a day for 5 days a week.
- Each worker is expected to produce 12 dresses a day.
- Total production in a week is expected to be 2 700 dresses.
- Workers are paid £6.90 per hour.
- Material required for one dress is 4.2 metres.
- Material costs £3.60 per metre.

Actual production for Week 41 was 2 484 dresses.

### Required

- (a) Prepare the revised budget to show the total cost of producing 2 484 dresses in Week 41.

(5)

The following actual information applied to Week 41.

- A power cut occurred on Thursday afternoon and all workers were sent home two hours early.
- Workers did not get paid for the hours missed on Thursday afternoon.
- All workers worked one hour overtime on Friday afternoon.
- Overtime is paid at a rate of 'time and a quarter' (the normal rate multiplied by 1.25).
- The cost of material rose during the week to £3.65 per metre.
- All material issued by the Stores department to the Production department was used in production by the workers for the week. There was no material left over in the Production department at the end of the week.
- The material issued by the Stores department for Week 41 was recorded on the Stores Ledger Record card shown below.

Stores Ledger Record Card								
Date	Receipts			Issues			Balance	
Week 41	Quantity	Price (£)	£	Quantity	Price (£)	£	Quantity	£
b/f							7 100	25 560
Monday				2 400	3.60	8 640	4 700	16 920
Tuesday				2 400	3.60	8 640	2 300	8 280
Wednesday				2 300	3.60	8 280	-	-
Thursday	10 000	3.65	36 500				10 000	36 500
				2 000	3.65	7 300	8 000	29 200
Friday				1 800	3.65	6 570	6 200	22 630

**Required**

- (b) Calculate, for Week 41, the:
- (i) material usage variance (7)
  - (ii) material price variance (7)
  - (iii) total material variance. (3)
- (c) Calculate, for Week 41, the:
- (i) labour efficiency variance (7)
  - (ii) labour rate variance (7)
  - (iii) total labour variance. (3)
- (d) State:
- (i) **two** advantages of using a Stores Ledger Record card (2)
  - (ii) **two** disadvantages of using a Stores Ledger Record card. (2)
- Management has called a meeting to review the performance of the Production department in Week 41.
- (e) Evaluate the performance of the Production department of Potuvill Textiles plc for Week 41 and suggest how future improvements could be made. (12)

**(Total for Question 2 = 55 marks)**

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**TOTAL FOR SECTION A = 110 MARKS**

## SECTION B

**Answer THREE questions from this section.**

- 3** A junior accountant has drawn up the draft Operating Activities section for the Statement of Cash Flows according to IAS 7. You are the Chief Accountant and notice there are several errors in the draft.

The incorrect draft Statement of Cash Flows is shown below.

<b>Statement of Cash Flows for y/e 30 September 2022</b>	
<b>Cash Flows from Operating Activities</b>	<b>£</b>
Profit from operations	412 000
Less depreciation	(221 000)
Add profit on sale of non-current asset	155 000
Less loss on sale of non-current asset	(337 000)
<b>Operating cash flow before working capital changes</b>	9 000
Increase in inventories	118 000
Decrease in trade receivables	(36 000)
Decrease in trade payables	(34 000)
Increase in current and non-current assets	(433 000)
Cash generated from operations	(367 000)
Less interest paid	(30 000)
Add increase in tax paid	21 000
<b>Cash Flow from Operating Activities</b>	<b>(376 000)</b>

Extracts from the Statement of Financial Position for the last two years, **which are correct**, are shown below.

	30 September 2021	30 September 2022
<b>ASSETS</b>	<b>£</b>	<b>£</b>
<b>Non-current assets</b>		
Property, plant and equipment at cost	8 763 000	8 358 000
Property, plant and equipment provision for depreciation	<u>(2 987 000)</u>	<u>(2 766 000)</u>
Property, plant and equipment carry over	5 776 000	5 592 000
<b>Current assets</b>		
Inventories	1 445 000	1 563 000
Trade and other receivables	910 000	874 000
Cash and cash equivalents	<u>65 000</u>	<u>-----</u>
	2 420 000	2 437 000
<b>Current liabilities</b>		
Bank overdraft	<u>-----</u>	11 000
Trade and other payables	747 000	713 000
Current tax payable	<u>305 000</u>	<u>326 000</u>
	1 052 000	1 050 000

### Additional Information

- On 30 April 2022, plant that cost £648 000 with depreciation to date of £265 000 was sold for £311 000
- On 31 May 2022, property that cost £999 000 with a net book value of £780 000 was sold for £935 000
- Interest on the bank overdraft was £11 000 for the year.
- On 1 April 2022, a four-year bank loan for £500 000, at a fixed interest rate of 10%, was taken out.
- Profit after interest for the year ended 30 September 2022 was £412 000

**Required**

(a) Prepare the:

- (i) Property, plant and equipment provision for depreciation account for the year ended 30 September 2022 (6)
- (ii) Cash Flows from Operating Activities section of the Statement of Cash Flows, in accordance with IAS 7. (15)

Cash Flow from Investing Activities was £4 000

- (b) Calculate the net cash used in, or from, Financing Activities. (3)

A junior accountant states, 'The company seems to have done well in the last year as the liquidity position of the company has improved.'

- (c) Evaluate the statement made by the junior accountant concerning the liquidity position of the company. (6)

**(Total for Question 3 = 30 marks)**

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- 4 Four managers of a multinational company are going to leave the company to set up their own business selling boilers. The four managers will each become a director of the new company called Glowtherme plc.

It is proposed that the capital for the business will be raised in the following way.

- The four directors will **each** invest £150 000
- Two private individuals will **each** invest £750 000
- An equity investment fund will invest £2 700 000
- A bank loan will be taken out for a sum equal to the total amount the four directors invest in the company.
- The remaining 40% of the total funding required will be raised by selling shares through a flotation on the Stock Exchange.

### Required

- (a) Prepare a Capital budget for Glowtherme plc showing how the funds for the new company will be raised.

(4)

The directors of the company have agreed on the following budgeted information.

- Sales in units for the first four months of trading are expected to be

	Month 1	Month 2	Month 3	Month 4
Sales in units	150	250	300	320

- Each boiler is expected to sell for £600
- 30% of customers are expected to pay cash  
70% of customers are expected to buy on credit.
- Customers who pay cash will receive a 5% discount.
- Credit terms – the price of the boiler will be spread evenly over 12 months.  
The first payment will be made in the month of the sale.

### Required

- (b) Prepare an extract from the Cash budget showing the cash received from **cash sales only**, for **each** of the first four months of trading. Each month should be shown separately.

(5)

- (c) Prepare the Trade Receivables budget for **each** of the first four months of trading, showing each month separately. The budget should show the amount owed by Trade Receivables at the end of each month.

(15)

Glowtherme plc is considering using flexible budgets when preparing budgets.

- (d) Evaluate the possible use of flexible budgets for Glowtherme plc.

(6)

**(Total for Question 4 = 30 marks)**



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**5** The Statement of Changes in Equity of Beddokk Supermarkets plc for the year ended 30 September 2022 has been prepared and is shown opposite.

A junior accountant is unsure about the topic and has some questions he wishes to ask the Senior Accountant concerning the Statement of Changes in Equity.

**Required**

(a) Identify **three** capital reserves shown on the Statement of Changes in Equity. (2)

(b) Identify **three** revenue reserves shown on the Statement of Changes in Equity. (1)

There has only been one issue of shares by the company.

(c) Calculate the premium per share when the shares were issued. (2)

Property in the books of account at a cost of £25 million was revalued.

(d) Calculate the property revaluation percentage. (2)

(e) State **one** possible reason for the transfer made to the Foreign Exchange reserve. (1)

(f) Calculate the interim dividend paid per £0.50 ordinary share. (2)

(g) State **one** possible reason for the transfer to the General reserve. (1)

(h) Explain the term 'Capital Redemption' giving **two** possible reasons why a capital redemption may be made. (3)

(i) Explain why a transfer of £12.6 million was made to the Capital Redemption reserve. (2)

(j) Calculate the final dividend per £0.50 ordinary share. (4)

(k) Explain whether the revaluation of the property would be included in the calculation of the profit for the year figure. (4)

Figures are in £ millions	£0.50 Ordinary Share Capital  £	Share Premium  £	Retained Earnings  £	General Reserve  £	Foreign Exchange Reserve  £	Revaluation Reserve  £	Capital Redemption Reserve  £	Total Equity  £
Balance at 1 October 2021	45	18	36.2	3				102.2
Property revaluation						4		4
Transfer			(2)		2			-----
Interim dividend			(0.72)					(0.72)
Transfer			(3)	3				-----
Capital redemption	(9)	(3.6)	(12.6)				12.6	(12.6)
Final dividend			(0.936)					(0.936)
Profit for the year			17.79					17.79
Balance at 30 September 2022	36	14.4	34.734	6	2	4	12.6	109.734

When the end of the financial year was approaching, the directors of Beddokk Supermarkets plc were deciding how to reward shareholders. The directors had to choose between paying a final dividend, or an issue of bonus shares.

The directors decided to reward shareholders by paying a final dividend.

**Required**

- (l) Evaluate the decision of the directors to reward shareholders by paying a final dividend instead of an issue of bonus shares.

(6)

**(Total for Question 5 = 30 marks)**

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- 6 A small company, G-Round Wheels Limited, manufactures wheels, that are all supplied to Sharpcutt plc, a manufacturer of lawn mowers.

The following information is available for G-Round Wheels Limited, for the year ended 30 September 2022.

- Production is 450 wheels a day for five days a week for 48 weeks of the year.
- Rent for the factory is £4 150 per month.
- Wheels are sold for £4.95 each.
- Material cost per wheel is £1.13
- There are five workers who are paid £150 per week for 48 weeks a year. Labour is regarded as a variable cost.
- No inventory of finished goods is kept as output is sent to Sharpcutt plc at the end of each day in crates. Delivery is by crates of 50 wheels.
- Delivery cost per crate of 50 wheels is £34
- Power costs average £54 per day, to be regarded as a variable cost.
- Semi-variable overheads are £2 125 per month fixed element plus £0.17 per wheel.
- Insurance is £220 per month.
- A furnace was purchased five years ago for £29 000 and is being depreciated over seven years, after which it will be sold for £1 000 as scrap.
- Other fixed overheads are £27 840 for the year.

### Required

- (a) Prepare the Statement of Profit or Loss for G-Round Wheels Limited for the year ended 30 September 2022, showing the **contribution**, and the **profit for the year**. (11)

G-Round Wheels Limited also wishes to know the break-even point in sales revenue and in sales units, and the margin of safety for the company.

- (b) Calculate for G-Round Wheels Limited, for the year ended 30 September 2022, the:
- (i) break-even point in sales revenue (3)
  - (ii) break-even point in sales units (3)
  - (iii) margin of safety in sales revenue. (3)

Sharpcutt plc wishes to discuss the contract for the supply of wheels for the next financial year.

Sharpcutt plc is only willing to pay £4.45 per wheel but wishes to purchase the same quantity.

G-Round Wheels Limited wishes to maintain the same contribution/sales ratio as the year ended 30 September 2022.

- (c) Calculate the amount by which G-Round Wheels Limited must change the variable costs in order to maintain the same contribution/sales ratio next year. (4)
- (d) Evaluate whether it is possible for G-Round Wheels Limited to decrease the variable costs in the next year. (6)

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**(Total for Question 6 = 30 marks)**

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**TOTAL FOR SECTION B = 90 MARKS**  
**TOTAL FOR PAPER = 200 MARKS**

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