



Cambridge International AS & A Level

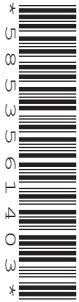
CANDIDATE
NAME

CENTRE
NUMBER

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CANDIDATE
NUMBER

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ACCOUNTING

9706/43

Paper 4 Cost and Management Accounting

May/June 2023

1 hour

You must answer on the question paper.

You will need: Insert (enclosed)

INSTRUCTIONS

- Answer **all** questions.
- Use a black or dark blue pen.
- Write your name, centre number and candidate number in the boxes at the top of the page.
- Write your answer to each question in the space provided.
- Do **not** use an erasable pen or correction fluid.
- Do **not** write on any bar codes.
- You may use an HB pencil for any diagrams, graphs or rough working.
- You may use a calculator.
- You should present all accounting statements in good style.
- You should show your workings.

INFORMATION

- The total mark for this paper is 50.
- The number of marks for each question or part question is shown in brackets [].
- The insert contains all of the sources referred to in the questions.

This document has **8** pages. Any blank pages are indicated.

(ii) the payback period

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..... [3]

(iii) the accounting rate of return (ARR).

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..... [4]

2 Read Source B in the insert.

(a) Prepare the production budget (in units) for **each** of the months from January to April.

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..... [7]

(b) Explain how the budgeted revenue for the four months from January to April should be calculated.

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..... [2]

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