Cambridge Assessment International Education

Cambridge International AS & A Level

ACCOUNTING **9706/42**

Paper 4 Cost and Management Accounting **February/March 2024**

INSERT **1 hour**

4598881229-I

INFORMATION

- This insert contains all of the sources referred to in the questions.
- You may annotate this insert and use the blank spaces for planning. **Do not write your answers** on the insert.

DC (CJ) 326576/2
© UCLES 2024

Source A for Question 1

RP plc uses investment appraisal techniques in determining whether or not to undertake specific projects.

© UCLES 2024

Source B for Question 2

S plc operates a system of standard costing. It provided the following budgeted data for January 2024.

Production and sales	8000 units with a selling price of $68 per unit
Direct material	3 kilos per unit, costing $4 per kilo
Direct labour	4 hours per unit, paid at $6 per hour
Fixed overheads	charged at $2.50 per direct labour hour

In January 2024 only 7000 units were produced and sold.

© UCLES 2024

BLANK PAGE

Permission to reproduce items where third-party owned material protected by copyright is included has been sought and cleared where possible. Every reasonable effort has been made by the publisher (UCLES) to trace copyright holders, but if any items requiring clearance have unwittingly been included, the publisher will be pleased to make amends at the earliest possible opportunity.

To avoid the issue of disclosure of answer-related information to candidates, all copyright acknowledgements are reproduced online in the Cambridge Assessment International Education Copyright Acknowledgements Booklet. This is produced for each series of examinations and is freely available to download at www.cambridgeinternational.org after the live examination series.

Cambridge Assessment International Education is part of Cambridge Assessment. Cambridge Assessment is the brand name of the University of Cambridge Local Examinations Syndicate (UCLES), which is a department of the University of Cambridge.

© UCLES 2024