

FOR OFFICIAL USE

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X209/11/11

NATIONAL
QUALIFICATIONS
2012

FRIDAY, 11 MAY
1.00 PM – 3.00 PM

ACCOUNTING
INTERMEDIATE 2
Worksheet for Question 6

Fill in these boxes and read what is printed below.

Full name of centre

Town

Forename(s)

Surname

Date of birth

Day Month Year

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Scottish candidate number

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Number of seat

The Worksheet for Question 6 need only be completed if the question is attempted.

The Worksheet should be inserted inside the front cover of the candidate's answer book and returned with it.



WORKSHEET FOR QUESTION 6

Marks

You should answer all of Question 6 on this Worksheet.

Part A

(a) (i) Variable Cost per Unit

3

(ii) Contribution per Unit

2

(iii) Break-Even Point in Units and Sales Value

4

(iv) Profit from Current Sales Level of 5,000 per month

3

(v) Sales required to earn a profit of £150,000

3

Worksheet for Question 6 (continued)

Marks

(b) (i) New Contribution per unit

2

(ii) New Break-Even Point in Units

2

[Turn over

Worksheet for Question 6 (continued)

Marks

Part B Overhead Analysis Sheet

Overhead	Basis of Apportionment	Total	CUTTING	MACHINING	FINISHING
Supervision		£	£	£	£
Rent and Rates					
Heat and Light					
Power					
Depreciation of Machinery					
(a) Total Department Overheads					
(b) OVERHEAD ABSORPTION RATE					
Machining Department					
			Finishing Department		

9

6

Part B (continued)

(c) (i) PIECE RATE

(ii) BONUS

(iii) OVERTIME RATE

6
(40)

[END OF WORKSHEET]

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