



CIMA P1 Exam Surgery Past Paper Answer – Q27

Q27 HB

Marking scheme

	Marks
(a) Calculation of budgeted profit	1
Calculation of sales variances	2
Calculation of material variances	1
Calculation of labour variances	1
Calculation of variable overhead variances	2
Calculation of fixed overhead variances	1
Actual profit	1
Format of reconciliation statement	2
	<u>11</u>
(b) Treatment of fixed costs	1
Sales volume profit variance	Max 2
Fixed overhead volume variance	Max 3
Sales volume profit variance	2
Fixed overhead volume variance	2
	<u>Max 8</u>
(c) 1 mark for each valid point	2
Financial reporting/matching	2
Need to include fixed cost for pricing and other long term decisions	2
	<u>6</u>
	25

(a) Reconciliation statement

	\$ F	\$ A	\$
Budgeted profit (W1)			466,000
Sales volume contribution variance (W2)		63,600	
Selling price variance (W3)	36,000		
Direct material price variance (W4)		29,600	
Direct material usage variance (W5)		21,600	
Direct labour rate variance (W6)		10,800	
Direct labour efficiency variance (W7)	8,100		
Variable overhead expenditure variance (W8)		5,200	
Variable overhead efficiency variance (W9)	2,700		
Fixed overhead expenditure variance (W10)	2,000		
	<u>48,800</u>	<u>130,800</u>	<u>(82,000)</u>
Actual profit (W11)			384,000

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Liyong Dong



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