



# Cambridge International AS & A Level

CANDIDATE  
NAME

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CENTRE  
NUMBER

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CANDIDATE  
NUMBER

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## ACCOUNTING

9706/43

Paper 4 Cost and Management Accounting

October/November 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 **12** pages. Any blank pages are indicated.

**1 Read Source A in the insert.**

**(a)** Prepare the flexible budget statement for the month of April.

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..... [3]

**(b)** Calculate the following variances:

**(i)** sales price

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..... [2]

**(ii)** sales volume (as a measure of change in profit)

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..... [2]

**(iii)** fixed overhead expenditure

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..... [2]

(iv) fixed overhead volume.

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..... [2]

(c) Prepare a statement to reconcile the flexible budgeted profit as calculated in (a) with the actual profit. Your statement should start with the flexible budgeted profit.

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