



**Cambridge Assessment
International Education**

Example Candidate Responses – Paper 4

Cambridge International AS & A Level Accounting 9706

For examination from 2023



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Introduction

The main aim of this booklet is to exemplify standards for those teaching Cambridge International AS & A Level Accounting, and to show how different levels of candidates' performance (high, middle or low) relate to the syllabus requirements. This document helps teachers to assess the standards required to achieve marks beyond the guidance of the mark scheme.

In this booklet candidate responses have been chosen from the June 2023 exam series to exemplify a range of answers.

For each question, the response is annotated with examiner comments about where and why marks were awarded or omitted. This is followed by comments on how the answer could be improved. There is also a list of common mistakes and guidance for candidates for each question.

Please refer to the June 2023 Examiner Report for further details and guidance.

The mark scheme is available on the [School Support Hub](#)

9706 June 2023 Question Paper 42

9706 June 2023 Mark Scheme 42

9706 June 2023 Insert 42

Past exam resources and other teaching and learning resources are available on the [School Support Hub](#)

How to use this booklet

This booklet goes through the paper one question at a time, showing you the high-, middle- and low level response for each question. In the left-hand column are the candidate responses, and in the right-hand column are the examiner comments.

Example Candidate Response – high				Examiner comments
(i) the net cash flow for each year and in total for the project				<p>1 The initial cost, cash flows for each year and the total cash flow are all calculated correctly. Mark for (a)(i) = 4 out of 4</p>
Year	Cash inflow	Cash outflow	Net Cash Flow	
0	-	(400 000)	(400 000)	
1	206 000	-	206 000	
2	80 000	-	80 000	
3	96 000	-	96 000	
4	112 000	-	112 000	
			<u>94 000</u>	
	NPV = 112 000 + 61 000			
	400 × 200 =			
(ii) the accounting rate of return (ARR) to two decimal places.				<p>Examiner comments are alongside the answers. These explain where and why marks were awarded. This helps you to interpret the standard of Cambridge exams so you can help your learners to refine their exam technique.</p>
<p>Answers are by real candidates in exam conditions. These show you the types of answers for each level. Discuss and analyse the answers with learners in the classroom to improve their skills.</p>				

How the candidate could improve their answer

(e) Two extra marks could have been gained by considering the change in the accounting rate of return when the extension is built along with one other appropriate point (for example risk/estimates or specific non-financial factors).

This section explains how the candidate could have improved each answer. This helps you to interpret the standards of Cambridge exams and helps your learners to refine their exam technique.

Common mistakes and guidance

- (a)(i) The candidate should have taken careful note of the question wording and identified that a total figure is also required in addition to the net cash flow for each year.
- (a)(ii) The correct calculation of the average profit would have resulted in the award of full marks.
- (c) The candidate should have ensured that the change in NPV was calculated correctly by identifying the change from a positive to a negative value of NPV.
- (d) The remaining marks could be gained by discussing relevant points.

This section lists common mistakes as well as helpful guidance from the examiner. This will help your learners to avoid these mistakes. You can use this alongside the relevant Examiner Report to guide your learners.

Question 1

Example Candidate Response – high

Examiner comments

1 Read Source A in the insert.

(a) Calculate:

(i) the net cash flow for each year and in total for the project

Year	Cash inflow	Cash outflow	Net Cash Flow
0	-	(400 000)	(400 000)
1	206 000	-	206 000
2	80 000	-	80 000
3	96 000	-	96 000
4	112 000	-	112 000
			<u>94 000</u>

~~NPV = 142 000 + 64 000~~
~~400 × 200 =~~ [4]

1 The initial cost, cash flows for each year and the total cash flow are all calculated correctly. Mark for (a)(i) = 4 out of 4

(ii) the accounting rate of return (ARR) to two decimal places.

$$= ARR = \frac{\text{Average profit}}{\text{Average investment}} \times 100$$

$$\text{Average profit} = \frac{206\,000 + 80\,000 + 96\,000 + 112\,000 - 400\,000}{4} = 23\,500$$

$$\text{Average investment} = \frac{400\,000 + 200\,000}{2} = 300\,000$$

$$= \frac{23\,500}{300\,000} \times 100 = 7.83\%$$

[3]

2

2 The accounting rate of return is calculated correctly. Mark for (a)(ii) = 3 out of 3

Additional information

Hiram's cost of capital was 10%. The relevant discount factors were as follows:

Year	Discount factors
1	0.909
2	0.826
3	0.751
4	0.683

(b) Calculate the net present value (NPV) of the project.

Year	Net cash flow	Discount factor 10%	NPV
0	(400 000)	1	(400 000)
1	206 000	0.909	187 254
2	80 000	0.826	66 080
3	96 000	0.751	72 096
4	112 000	0.683	76 496
			<u>192 6</u>

[4]

3 The net present value of the project is calculated correctly. Mark for (b) = 4 out of 4

Example Candidate Response – high, continued

Examiner comments

Additional information

As Hiram remained undecided as to whether he should proceed, the residents made a further suggestion.

In addition to the sea wall, Hiram could build an extension to enable local fishermen to land their catches more easily. This would add \$20 000 to the building cost.

The residents believed that if the extension was built, it would result in a **further** increase of another 20 new houses being built in **each** of the years 2, 3 and 4.

- (c) Calculate the **change** in NPV which would arise if the extension was also built. Your answer should indicate whether the change is an increase or a decrease.

Year	Cash flow	discount factor %	NPV
0	(20 000)	1	(20 000)
1	—	0.909	—
2	4 000	0.826	3 304
3	8 000	0.757	6 058
4	12 000	0.683	8 196
			(2 492)

The NPV will decrease by \$2 492. 4

- (d) Advise Hiram whether or not he should agree to build the sea wall and the extension. Justify your answer.

The ARR from building the sea is 11.75% which is higher than the cost of the capital. Moreover, the NPV from building the sea wall is positive of 1926 and so it seems desirable to go ahead with building the sea wall. However, the extension leads to a decrease in the NPV of \$2492 which would cause the whole NPV of sea wall and extension to be negative by $(2492 - 1926) \$566$ and hence the project would no longer be desirable. Moreover, the payback period of building the sea wall is 3 years and 59 days which is quite high considering the project is of 4 years. Overall, building the extension is not desirable and shouldn't go for it and building the sea wall is also risky and Hiram could ask for higher fee per household so that extension can be desirable. Overall, in my opinion as NPV is the most important method so the sea wall and extension shouldn't be built as NPV becomes negative. [Total: 25] 5

4 The change in the net present value is calculated correctly and there is a statement indicating that the change is a decrease. Mark for (c) = 7 out of 7

5 There is a decision and four valid points resulting in the award of 5 marks. Mark for (d) = 5 out of 7

Total mark awarded = 23 out of 25

How the candidate could improve their answer

- (d) Two extra marks could have been gained by considering the change in the accounting rate of return when the extension is built along with one other appropriate point (for example risk/estimates or specific non-financial factors).

Example Candidate Response – middle

Examiner comments

1 Read Source A in the insert.

(a) Calculate:

(i) the net cash flow for each year and in total for the project

year	invest	inflow	outflow	NCF
0	(400000)			(400000)
1		60000 + 16000		208000
2		60000 + 32000		80000
3		60000 + 32000		98000
4		60000 + 48000		108000

1 The net cash flows for all years are calculated but the total is not shown.

Mark for (a)(i) = 3 out of 4

(ii) the accounting rate of return (ARR) to two decimal places.

ARR = $\frac{\text{avg profit} \times 100}{\text{avg invest}}$	avg profit = $\frac{372000}{4}$
$\frac{3000 \times 100}{200000} \times 100$	$\frac{94500}{2}$
ARR = 1.5%	avg invest = $\frac{400000 + 0}{2}$

2 The average investment has been determined and the correct formula is applied so 2 marks are awarded.

Mark for (a)(ii) = 2 out of 3

Additional information

Hiram's cost of capital was 10%. The relevant discount factors were as follows:

Year	Discount factors
1	0.909
2	0.826
3	0.751
4	0.683

(b) Calculate the net present value (NPV) of the project.

year	NCF	x D.F.(10%)	P.V
0	(400000)	1	(400000)
1	208000	0.909	187254
2	80000	0.826	66080
3	98000	0.751	72096
4	112000	0.683	76496
			(10750) NPV 1926

3 The net present value of the project is calculated correctly.

Mark for (b) = 4 out of 4

Example Candidate Response – middle, continued

Examiner comments

Additional information

As Hiram remained undecided as to whether he should proceed, the residents made a further suggestion.

In addition to the sea wall, Hiram could build an extension to enable local fishermen to land their catches more easily. This would add \$20 000 to the building cost. ~~420 000~~

The residents believed that if the extension was built, it would result in a further increase of another 20 new houses being built in each of the years 2, 3 and 4.

(c) Calculate the change in NPV which would arise if the extension was also built. Your answer should indicate whether the change is an increase or a decrease.

year	ini-invest	cash flow	NPV
0	(420 000)		$(420 000) \times 1 = (420 000)$
1		208 000	$206 000 \times 0.909 = 187 254$
2		80 000 + 4 000	$84 000 \times 0.826 = 69 384$
3		98 000 + 8 000	$106 000 \times 0.751 = 79 604$
4		112 000 + 12 000	$124 000 \times 0.683 = 84 692$
		old	(566)
		new	NPV
		1926 - 566	
		1360 decrease	

(d) Advise Hiram whether or not he should agree to build the sea wall and the extension. Justify your answer.

Hiram should not agree to build the sea wall and the extension since the sea wall NPV is 1926, while the NPV of extension is (566). Thus, NPV is significantly low in one and completely negative in the other. Also, the IARR is 1.5% of the project, given the fact that it requires huge initial investment. Also, the project may require constant maintenance after completion, which would be an outflow for Hiram. However, upon the completion, Hiram would keep getting inflows from them and can rent more houses for more profits.

4 All revised cash flows including the total are calculated correctly. The only error is arithmetical. Mark for (c) = 6 out of 7

5 One mark has been awarded for the decision and a further 2 marks for the comments about net present value. Mark for (d) = 3 out of 7

Total mark awarded = 18 out of 25

How the candidate could improve their answer

- (a)(i) The candidate should have taken careful note of the question wording and identified that a total figure is also required in addition to the net cash flow for each year.
- (a)(ii) The correct calculation of the average profit would have resulted in the award of full marks.
- (c) The candidate should have ensured that the change in NPV was calculated correctly by identifying the change from a positive to a negative value of NPV.
- (d) The remaining marks could be gained by discussing the accounting rate of return and providing two further relevant points.

Example Candidate Response – low

Examiner comments

1 Read Source A in the insert.

(a) Calculate:

(i) the net cash flow for each year and in total for the project

Year	Cash flow	Fee	Net Cash
Year 0	400000	0	(400000)
Year 1	142000	22720	164720
Year 2	100000	16000	116000
Year 3	100000	16000	116000
Year 4	100000	16000	116000
net cash flow			112720

1

1 The initial cost and the total cash flows are treated correctly but the flows for years one to four are incorrect. Mark for (a)(i) = 2 out of 4

(ii) the accounting rate of return (ARR) to two decimal places.

$$\frac{112720 - 400000}{4} = -71920$$

$$400000 \div 2 = 200000$$

$$\frac{-71920}{200000} = -0.3596 = -35.91$$

2

2 The average investment is calculated correctly with the consequent award of 1 mark. Mark for (a)(ii) = 1 out of 3

Additional information

Hiram's cost of capital was 10%. The relevant discount factors were as follows:

Year	Discount factors
1	0.909
2	0.826
3	0.751
4	0.683

(b) Calculate the net present value (NPV) of the project.

Year	Cash flow	Discount factor	pv
Year 0	400000	1	(400000)
Year 1	164720	0.909	149730
Year 2	116000	0.826	95816
Year 3	116000	0.751	87116
Year 4	116000	0.683	79228
NPV			11890

3

3 The net present value of the project is calculated correctly based on the candidate's own figures. Mark for (b) = 4 out of 4

Example Candidate Response – low, continued

Examiner comments

Additional information

As Hiram remained undecided as to whether he should proceed, the residents made a further suggestion.

In addition to the sea wall, Hiram could build an extension to enable local fishermen to land their catches more easily. This would add \$20000 to the building cost.

The residents believed that if the extension was built, it would result in a **further** increase of another 20 new houses being built in **each** of the years 2, 3 and 4.

(c) Calculate the **change** in NPV which would arise if the extension was also built. Your answer should indicate whether the change is an increase or a decrease.

Year	Cashflow	Add House	Cost	Net Cash	Discount	PV
0	400000			(400000)	1	(400000)
1	164720		(20000)	144720	0.909	131550
2	116000	25000	(20000)	121000	0.826	99946
3	116000	25000	(20000)	121000	0.751	90871
4	116000	25000	(20000)	121000	0.683	82643
						NPV 5010

The NPV decreased by 6880 (11890 - 5010) but still is positive. **4**

(d) Advise Hiram whether or not he should agree to build the sea wall and the extension. Justify your answer.

Hiram should agree to build the sea wall and extension as they have positive NPV which means she have enough cash to build it.

However ARR is negative which could lead to reduction in profit of Hiram.

This ~~with~~ extension and wall will benefit Hiram as she will get \$200 for each home she made each year and the extension would get other ~~is~~ income from fishermen come to catch fish on her extension. **5**

4 The discounting is carried out correctly and the change in the net present value is determined, although the initial cost and flows for years one to four are not correct, so 3 marks are awarded. Mark for (c) = 3 out of 7

5 One mark has been awarded for the decision and a further 2 marks for the comments about net present value. Mark for (d) = 3 out of 7

Total mark awarded = 13 out of 25

How the candidate could improve their answer

- **(a)(i)** The candidate should have read the question data carefully to be clear on how to calculate the annual cash flows.
- **(a)(ii)** The average profit should have been calculated and then divided by the average investment with the result being expressed as a percentage to two decimal places.
- **(b)** Own figures from **(a)** were discounted correctly and full marks were awarded.
- **(c)** The revised cost should have been used and the revised cash flows for years two to four should have been calculated and discounted.
- **(d)** Four extra marks could be gained by addressing the accounting rate of return and providing other valid points relevant to the scenario.

Common mistakes and guidance

- **(a)(i)** Many candidates ignored the highlighted fact that 80 houses were built **each** year. Candidates are advised to read the question thoroughly.
- **(a)(ii)** There were no common errors, although candidates should ensure that the answer is stated to the required two decimal places with a % sign.
- **(b)** This was very well answered with few errors.
- **(c)** Some candidates omitted the requirement to indicate whether the change was an increase or a decrease, and the change from a positive to a negative net present value caused some arithmetical errors.
- **(d)** There were 7 marks available so the candidate should have given a decision along with six valid justification points, covering NPV and ARR.

Question 2

Example Candidate Response – high

Examiner comments

2 Read Source B in the insert.

- (a) Complete the following statement to reconcile the flexible budgeted profit with the actual profit for April 2023.

Statement to reconcile flexible budgeted profit and actual profit for April 2023

	\$	\$	\$
Flexible budgeted profit			25 500
Variance	Favourable	Adverse	
Sales price		18 750	
Material price	9 450		
Material usage		2 700	
Labour rate	3 825		
Labour efficiency		3 600	
Fixed overhead expenditure	1 800		
Fixed overhead volume		12 000	
	<u>15 075</u>	<u>(37 050)</u>	<u>(21 975)</u>
Actual profit			<u>3 525</u>

1

1 All variances are calculated and entered correctly and the statement is reconciled.

Mark for (a) = 15 out of 15

Workings:

$(S.P - A.P) \times A.Q$ $(190 - 165) \times 750$ $= 18 750$ A	$S.P = 190$ $A.P = 165$ $S.Q = 1000$ $A.Q = 750$	$M.P.V = (18 - 15) \times 3150$ $= 9 450$ F	$S.P = 18$ $A.P = 15$ $S.Q = 3000$ $A.Q = 3150$
$(12 - 10.5) \times 2550$ $= 3 825$ F	$S.P = 12$ $A.P = 10.50$ $S.Q = 2250$ $A.Q = 2550$	$M.U.V = (3000 - 3150) \times 18$ $= 2 700$ A	B F A 48000 36000 46200 $Exp = 48000 - 46200$ $= 1800$ F $Volume = 36000 - 48000$ $= 12000$ A

Example Candidate Response – high, continued

Examiner comments

Additional information

The directors of QW plc discovered that the company was losing customers because they preferred the competitor's product as it was recyclable. QW plc's product was made of non-recyclable material.

(b) Explain **one** possible reason for the material price variance.

material price variance is Favourable 9450 which means that the company have purchased cheaper raw material which was in discount or they have changed their supplier and purchased from cheaper supplier. [2] **2**

(c) Explain **one** possible reason for the labour efficiency variance.

labour efficiency variance is Adverse 3600 which means that labour have worked more hours than standard this can be because of low motivation that it took more hours or ~~labour~~ ~~can be~~ ~~the~~ ~~labour~~ ~~can~~ ~~be~~ ~~unskilled~~. [2] **3**

(d) Advise the directors whether or not they should replace the existing material used in production with a recyclable material. The recyclable material would cost \$24 per kg. Justify your answer and support it with relevant calculations.

current price of material is \$15 and recyclable is \$24 per kg which means that it is \$9 higher and 3150 kgs are used so cost will increase by \$28350 and the current profit is only 3525 which means they will be in loss if they purchase recyclable material. However, if they replace existing material then customers will be not lost to it's competitors and moreover selling price can also be increased if recyclable material ^{are} used. in addition community will be also happy and good brand image will be built if recyclable material is used and furthermore in future it can increase the profit. Directors should replace the existing material with recyclable one. [6] **4**

2 The reason for the variance is identified and developed and 2 marks are awarded.

Mark for (b) = 2 out of 2

3 Again, the reason for the variance is identified and developed and 2 marks are awarded.

Mark for (c) = 2 out of 2

4 There is a decision, a calculation of the change in actual profit and three points of justification so 5 marks are awarded.

Mark for (d) = 5 out of 6

Total mark awarded = 24 out of 25

How the candidate could improve their answer

(d) The candidate needed to calculate the profit from the flexible budget statement applying the cost of new material to be awarded the sixth mark.

Example Candidate Response – middle

Examiner comments

2 Read Source B in the insert.

(a) Complete the following statement to reconcile the flexible budgeted profit with the actual profit for April 2023.

Statement to reconcile flexible budgeted profit and actual profit for April 2023

	\$	\$	\$
Flexible budgeted profit			25 500
Variance	Favourable	Adverse	
Sales price	-	18 750	
Material price	9 450		
Material usage		2 700	
Labour rate	3 825		
Labour efficiency		3 600	
Fixed overhead expenditure		5 400	
Fixed overhead volume		10 200	
	<u>19 275</u>	<u>40 650</u>	<u>(21 375)</u>
Actual profit			<u>(1 875)</u>

1

Workings:
 Sales price $\Rightarrow (190 - 165) \times 750 \Rightarrow \18750 Adverse
 Material price $\Rightarrow (18 - 15) \times 9450$ Favourable
 Material Usage $\Rightarrow (4 - 4.2) \times 18 \times 750 \Rightarrow \2700 Adverse
 Labour Rate $\Rightarrow (12 - 10.50) \times 2550 \Rightarrow \3825 Favourable
 Labour efficiency $\Rightarrow (3 - 3.4) \times 12 \times 750 \Rightarrow \3600 Adverse
~~Fixed overhead expenditure $\Rightarrow 48000 - 46200 \Rightarrow 1800$ Favourable~~
 Fixed overhead volume $\Rightarrow 16 \times (48 \times 750) - 46200 = 10200$ Adverse
~~Fixed overhead expenditure $\Rightarrow 40800 - 46200 \Rightarrow \5400 Adverse~~

1 The sales, materials and labour variances are all correct and 10 marks are awarded.
 Mark for (a) = 10 out of 15

Example Candidate Response – middle, continued

Examiner comments

Additional information

The directors of QW plc discovered that the company was losing customers because they preferred the competitor's product as it was recyclable. QW plc's product was made of non-recyclable material.

(b) Explain one possible reason for the material price variance.

The material price variance might have occurred due to cheap price of materials purchased. 2

2 A reason for the variance is identified but there is no development.
Mark for (b) = 1 out of 2

(c) Explain one possible reason for the labour efficiency variance.

Labour efficiency variance has occurred due to more time taken in production which might be due to cheap quality of raw materials. 3

3 Again, a reason for the variance has been identified but there is no development.
Mark for (c) = 1 out of 2

(d) Advise the directors whether or not they should replace the existing material used in production with a recyclable material. The recyclable material would cost \$24 per kg. Justify your answer and support it with relevant calculations.

Using the recyclable material will help directors to regain their lost customers. Also the labour efficiency might improve since quality of raw materials will be used which will further improve direct material usage variance. However, it is expensive which is \$9 expensive hence it will advise the material price variance by \$28,350 $(47250 - [24 - 15] \times 4.21 \times 750)$. I think directors should go with recyclable material as it will help them to remain competitive & prevent from loss. 4

4 There is a decision and two points of justification so 3 marks are awarded.
Mark for (d) = 3 out of 6

Total mark awarded = 15 out of 25

How the candidate could improve their answer

- (a) The correct calculation of the two overhead variances and of the actual profit (rather than the use of a balancing figure) would have resulted in the award of a further 5 marks.
- (b) A development point such as the receipt of a discount would have resulted in full marks.
- (c) A development point such as demotivated workers would have resulted in full marks.
- (d) The profit calculations (flexible budget and actual) along with another relevant point would have resulted in the award of a further 3 marks.

Example Candidate Response – low

Examiner comments

2 Read Source B in the insert.

(a) Complete the following statement to reconcile the flexible budgeted profit with the actual profit for April 2023.

Statement to reconcile flexible budgeted profit and actual profit for April 2023

	\$	\$	\$
Flexible budgeted profit			25 500
Variance	Favourable	Adverse	
Sales price		18 750	
Material price	9 450		
Material usage	15 300		
Labour rate	3 825		
Labour efficiency	5 400		
Fixed overhead expenditure	1 700		
Fixed overhead volume		12 000	
	<u>35 875</u>	<u>30 750</u>	
Actual profit			<u>35 25</u>

1

Workings:

$$\begin{aligned} \text{Material usage} &= (S.Q - A.Q) \times S.P \\ &= (4000 - 3150) \times 18 \\ &= 850 \times 18 = 15300 \text{ F} \\ \text{Labour rate} &= S.P - A.P \times A.Hr \\ &= (12 - 10.50) \times 2550 = 3825 \text{ F} \\ S.P &= \end{aligned}$$

1 Correct calculations are made for the sales, materials price, labour rate and fixed overhead volume variances. The actual profit is also correctly determined and therefore 9 marks are awarded. Mark for (a) = 9 out of 15

Example Candidate Response – low, continued	Examiner comments
<p>Additional information</p> <p>The directors of QW plc discovered that the company was losing customers because they preferred the competitor's product as it was recyclable. QW plc's product was made of non-recyclable material.</p> <p>(b) Explain one possible reason for the material price variance.</p> <p>Material Price Variance = (Standard Price - Actual Price) x Actual Quantity $= \frac{(18 - 17.25) \times 3150}{3150}$ $= (18 - 15) \times 3150 = 9450 \text{ Favourable} \quad [2]$</p> <p>(c) Explain one possible reason for the labour efficiency variance.</p> <p>Labour Efficiency = (Standard hour - Actual hour) x Standard Price $= (3000 - 2550) \times 12$ $= (3000 - 2550) \times 12$ $= 5400 \text{ Favourable} \quad [2]$</p> <p>(d) Advise the directors whether or not they should replace the existing material used in production with a recyclable material. The recyclable material would cost \$24 per kg. Justify your answer and support it with relevant calculations.</p> <p>Material used = 15300 old Material = 4000 - 3150 x 24 = 20400</p> <p>No, they should not replace the existing material as material usage is less before replacing it. After replacement it will increase to 4900. 4</p>	<p>2 There is no explanation. A calculation was not required and does not answer the question so no marks are awarded. Mark for (b) = 0 out of 2</p> <p>3 Again, there is no explanation. A calculation was not required and does not answer the question so no marks are awarded. Mark for (c) = 0 out of 2</p> <p>4 The only mark awarded is for the decision. There is no valid justification provided. Mark for (d) = 1 out of 6</p> <p>Total mark awarded = 10 out of 25</p>

How the candidate could improve their answer

- (a) Correct calculations of material usage, labour efficiency and fixed overhead expenditure variances would have resulted in full marks being awarded.
- (b), (c) The candidate needed to identify a possible reason for the variance and develop the answer, for example 'the price fell due to discounts received'.
- (d) A further 5 marks could have been obtained by submitting profit calculations and three valid points to support the decision.

Common mistakes and guidance

- (a) The most common incorrect variance calculations were those related to the fixed overhead.
- (b) There were two available marks so candidates should have ensured that a possible reason is identified and then developed sufficiently to receive the second available mark.
- (c) This was a two mark 'explain' question and, as for (b), a reason plus development was necessary to be awarded both available marks.
- (d) The question specifically asked for relevant calculations but this request was ignored by many candidates.

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