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ACCOUNTING **9706/42**

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

INSERT **1 hour**

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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.

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Source A for Question 1

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

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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.

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