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March/June 2017 □ Sample Questions The
Association of Chartered Certified
Accountants Time allowed: 3 hours 15
minutes This question paper is divided
into three sections: Section A □ ALL 15
questions are compulsory and MUST be
attempted Section B □ ALL 15 questions
are compulsory and MUST be attempted

Fundamentals Level □ Skills Module Paper
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(F6 UK only) are changing from
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Monday 13 June 2011 The Association of
Chartered Certified Accountants. ALL
FIVE questions are compulsory and
MUST be attempted 1 Cement Co is a
company specialising in the manufacture
of cement, a product used in the building
industry. The

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PAPERS (2007-2009)

Fundamentals Level □ Skills Module,

Paper F5 Performance Management June

2015 Answers Section A 1C Divisional

profit before depreciation = \$2.7m x 15%

= \$405,000 per annum. Less depreciation

= \$2.7m x 1/50 = \$54,000 per annum.

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Divisional profit after depreciation =
\$351,000 Imputed interest = $\$2.7\text{m} \times 7\%$
= \$189,000 Residual income ...

Answers - ACCA Global

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March/June 2017 Sample Answers Section C 31 SU Co (a) SP (standard price per metre: $\$2.85/0.95$) $\$3.00$ SQ (standard quantity per dress: 2.2 metres/ 1.1) 2 metres
From scenario the revised price per metre (RP) is $\$2.85$, the actual price per metre (AP) is $\$2.85$ and the ...

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Fundamentals Level – Skills Module, Paper F5 Performance Management June 2010 Answers 1 (a) Costs and quoted prices for the GC and the EX using labour hours to absorb overheads: GC \$ EX \$
Materials 3,500 8,000 Labour 300hrs x \$15/hr 4,500 500hrs x \$15/hr 7,500

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Overheads 300hrs x \$10/hr (W1) 3,000
500hrs x \$10/hr 5,000

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