



Cambridge International AS & A Level

CANDIDATE
NAME

CENTRE
NUMBER

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CANDIDATE
NUMBER

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ACCOUNTING

9706/42

Paper 4 Cost and Management Accounting

May/June 2024

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 production budget (in units) for **each** of the months April, May, June and July 2025.

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..... [4]

Additional information

The budgeted cost structure of **each** unit is as follows:

	\$	
Direct materials	25	These are purchased on credit in the month of production. <ul style="list-style-type: none"> • One fifth (20%) is paid for in the month following purchase after a 5% discount. • Another fifth (20%) is paid for in the month following purchase but without any discount. • The remainder (60%) is paid for in the second month after purchase.
Direct labour	30	This is all paid in the month of production.
Other costs	40	These are all paid in the month after production, with the exception of a \$4 per unit charge for depreciation.

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