



PAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY

FACULTY OF COMMERCE, HUMAN SCIENCES AND EDUCATION

DEPARTMENT OF ECONOMICS, ACCOUNTING AND FINANCE

COURSE CODE: BAC1200S	COURSE NAME: BUSINESS ACCOUNTING 1B
SESSION: NOVEMBER 2023	PAPER: THEORY AND CALCULATIONS
DURATION: 2 HOURS	MARKS: 100
FIRST OPPORTUNITY EXAMINATION PAPER	
EXAMINER	MRS Z. VAN DER WALT
MODERATOR:	MR. S. NGHIWILEPO
	<ul style="list-style-type: none">• Answer ALL the questions on the answer sheet• Read all the questions carefully before answering.• This paper consists of 60 questions.• All questions count for one mark unless otherwise indicated• There is only one correct option, the shading of more than one option will be marked as incorrect• Make sure to shade your student number correctly

THIS PAPER CONSISTS OF 14 PAGES (Including this front page)

Section A: Introduction to Cost Accounting (Theory) (3 marks)

1. Which item is not a primary function of cost accounting?
 - a. Product costing
 - b. Planning
 - c. Controlling
 - d. Profit sharing
 - e. None of the above
2. Which one of the following statements is incorrect?
 - a. Financial Accounting is not governed by any specific body or organisation.
 - b. Financial Accounting uses historical information.
 - c. Financial Accounting produces statements for external users.
 - d. A cash flow statement is part of a set of financial statements.
 - e. None of the above.
3. Which one of the following statements is incorrect?
 - a. Reports generated by the financial accountant are mainly useful to external users.
 - b. NamRA (Namibia Revenue Agency) is an external stakeholder.
 - c. Reports generated by the financial accountant are specific to a certain department.
 - d. Reports generated by the financial accountant use historical data.
 - e. None of the above.

Section B: Cost Classification (Theory and Calculations) (10 marks)

4. Costs that can be charged to a specific product are called?
 - a. Product cost
 - b. Period cost
 - c. Fixed Cost
 - d. Sunk cost
 - e. None of the above
5. Which one of the following is incorrect when classifying costs according to behaviour?
 - a. Step
 - b. Variable
 - c. Fixed
 - d. Period
 - e. None of the above
6. When classifying costs by nature, the classification is:
 - a. Manufacturing
 - b. Marketing costs
 - c. Period
 - d. Administrative costs
 - e. All of the above
7. Which of the following is the cost object when selling cups of coffee?
 - a. Milk
 - b. Sugar
 - c. Coffee granules
 - d. The cup of coffee
 - e. The cup

8. The term “variable cost” can best be described as:
- The costs that are likely to respond to the amount of attention devoted to them by a specific manager
 - All costs associated with marketing, shipping, warehousing, and billing activities
 - All costs that do not change in total for a given period of time and relevant range but become progressively smaller on a per unit basis as volume increases
 - Costs that may be eliminated if economic activity is decreased
 - None of the above
9. The term “sunk cost” refers to:
- Past costs that are now irrecoverable
 - Costs that the unit manager cannot influence directly
 - Costs that should be incurred in a specific production process
 - Costs that may be eliminated if economic activity is decreased
 - None of the above
10. Which of the following is a variable cost?
- Interest payments
 - Raw materials costs
 - Property taxes
 - All of the above are variable costs
 - None of the above are variable costs.
11. When the production level is zero
- Fixed cost will be zero
 - Fixed cost will be negative
 - Fixed cost will be positive
 - None of the above
 - The information is insufficient
12. The total cost of 10 units is N\$55. The fixed cost is N\$5. The variable cost per unit is? (2 marks)
- N\$5
 - N\$25
 - N\$50
 - N\$11
 - None of the above

Section C: Materials and inventory control (Theory, application in the accounting records and calculations) (29 marks)

13. A written request to a supplier for specified goods is called a:
- Purchase requisition.
 - Receiving report.
 - Materials requisition form
 - Purchase order
 - None of the above.
14. Continuous stock-taking is also known as
- Annual stock-taking
 - Perpetual Inventory
 - Periodic Inventory
 - First In, First Out Inventory
 - The Weighted Average Inventory

This information relates to Questions 15, 16 and 17. You are required to round all amounts to the nearest N\$ throughout the calculation process

Month	Total Cost per Month	Units (Books)
January	N\$2,800	70
February	N\$1,580	30
March	N\$1,900	41
April	N\$1,360	25
May	N\$1,440	28
June	N\$600	10

15. Using the high/low method, which one of the following options is the variable cost per unit (2 marks)?

- a. N\$37.00
- b. N\$23.00
- c. N\$31.00
- d. N\$23.00
- e. None of the above

16. Assume a variable cost of N\$35.00 per unit; which one of the following options is the total fixed cost at the lowest level? (2 marks)

- a. N\$200.00
- b. N\$180.00
- c. N\$250.00
- d. N\$100.00
- e. None of the above

17. Which of the following is not a recognised method to calculate the variable cost portion included in the mixed cost?

- a. High/Low method
- b. Least Square method
- c. Scatter Graph method
- d. Simple square method
- e. All options are recognised methods

The following information relates to Question 18. You are required to round all amounts to the nearest N\$ throughout the calculation process

The following details relate to the Chocoholic CC inventory.

EOQ – 14,000 units

Lead time – 9 to 11 days

Minimum usage – 600 units

Average usage – 750 units

Maximum usage – 900 units

18. Which one of the following is the normal re-order level?

- a. 5,000 units
- b. 6,750 units
- c. 7,500 units
- d. 8,250 units
- e. None of the above options is correct.

The following information relates to Questions 19 and 20. You are required to round all amounts to the nearest N\$ throughout the calculation process

Toys CC manufactures radio control cars. One of the materials is a transmitter. The production manager uses an Economic Order Quantity decision-making model to determine the size and frequency of transmitter orders.

Toys CC's annual demand for transmitters is 3000. The transmitters are purchased in a box containing 10 units. Each box costs N\$1500. The controller estimates that placing and receiving an order costs N\$45.00. The holding cost is calculated as 15% of the purchase price. Suppose the controller orders 30 boxes each time.

19. Which one of the options below is the total ordering cost per annum? (2 marks)

- a. N\$50
- b. N\$450
- c. N\$4,500
- d. N\$5,000
- e. None of the options are correct

20. Suppose the cost per order is N\$50, and the annual holding cost is N\$18 per unit; then the economic order quantity (EOQ) will be? Choose the correct option below. (3 marks)

- a. 69 units
- b. 135 units
- c. 129 units
- d. 47 units
- e. None of the options above are correct

This information relates to Questions 21 and 22. A business had an opening inventory of 300 units valued at \$4.50 per unit on 1 September. The following receipts and issues were recorded in October: What is the value of issues during the month using the FIFO method?

7/10/2023	Received	500 Units at N\$4.80 each
13/10/2023	Issue	400 Units
20/10/2023	Received	500 Units at N\$5.00 each
28/10/2023	Issue	450 Units

21. What is the value of the issue on 13 October using the FIFO method? (2 marks)

- N\$1,830
- N\$1,800
- N\$1,920
- N\$2,000
- None of the above

22. What is the value of the issue on 13 October using the AVCA method? (3 marks)

- N\$1,830
- N\$1,920
- N\$1,876
- N\$2,000
- None of the above

The following information relates to Questions 23-28. ABC Bakery bakes birthday cakes. The following transactions took place during October 2023.

Bought raw materials and paid with EFT, N\$100,000
 Paid normal wages of N\$20,000 and general overtime of N\$5,000.
 Issue raw materials to the production process, N\$50,000.
 Transferred work in progress with a production cost of N\$30,000 to finished goods.
 Sold goods costing N\$10,000 for N\$30,000 to a cash customer.

23. Which one of the following options is correct for purchasing raw materials? (2 marks)

- Debit Direct materials, credit suppliers
- Debit supplier, credit direct materials
- Debit bank, credit purchases
- Debit direct materials, credit bank
- None of the above

24. Which one of the following options is correct for allocating normal wages? The payment of wages was already recorded. (2 marks)

- Debit wages control and credit direct labour
- Debit direct labour, credit indirect labour
- Debit direct labour, credit wages control
- Debit direct labour, credit period costs.
- None of the above

25. Which one of the following options is correct for allocating general overtime? The payment of wages was already recorded. (2 marks)
- Debit direct labour, credit wages control
 - Debit manufacturing overheads, credit wages control
 - Debit direct labour, credit bank
 - Debit bank, credit direct labour.
 - None of the above
26. Which one of the following options is correct for transferring direct materials to production (work in progress)? (2 marks)
- Debit production, credit finished goods
 - Debit direct materials, credit production
 - Debit manufacturing overheads, credit direct materials.
 - Debit production, credit direct materials
 - None of the above
27. Which one of the following options are correct for transferring work in progress (production) to finished goods? (2 marks)
- Debit production, credit finished goods
 - Debit finished goods, credit direct materials
 - Debit finished goods, credit production
 - Debit direct materials, credit bank
 - None of the above
28. Assume an opening inventory of N\$20,000 of raw materials; which one of the options below is the closing inventory after the above transactions took place?
- N\$70,000
 - N\$120,000
 - N\$130,000
 - N\$150,000
 - None of the options are correct

Section D: Labour Remuneration Methods (Theory and Calculations) (13 marks)

The following information relates to Questions 29-31.

A normal week is 40 hours. Anne worked 48 hours during the week and 5 hours on Sunday. The overtime does not relate to a specific order or job. The normal hourly rate is N\$200. PC Toys applied the rate for overtime as stipulated in the Labour Act.

29. The following amount will be allocated to direct labour (3 marks)
- N\$8,000
 - N\$9,600
 - N\$10,600
 - N\$12,400
 - None of the above
30. The following amount will be allocated to manufacturing overheads (2 marks)
- N\$800
 - N\$1,000
 - N\$1,800
 - Zero
 - None of the above

31. Assume the overtime related to a specific order, the amount allocated to direct labour will be (2 marks)

- a. N\$1,800
- b. N\$10,600
- c. N\$11,600
- d. N\$12,400
- e. None of the above

The following information relates to Questions 32 to 34. Mary receives a housing allowance of N\$1,000 per week. Her normal hourly rate is N\$150 per hour. She worked the normal 40 hours for the week. Her pension fund contributions are 8%, and her medical aid contributions are N\$500 monthly. PAYE is calculated at 18% of taxable income.

32. Specific terminology is used when calculating remuneration. You are required to fill in the missing terminology (4 marks)

	N\$
Basic salary	
Allowances	
A	
Less: B	
C	
Less: Deductions	
Less: PAYE	
Less: Social Security	
D	

- a. A=Gross remuneration; B = Pension fund contributions; C = Taxable Income; D = Nett Remuneration
- b. A=Gross remuneration; B = Medical Aid Fund Contributions; C = Taxable Income; D = Nett Remuneration
- c. A=Taxable Income; B = Social Security Contributions; C = Net Remuneration; D = Gross Remuneration
- d. A=Taxable Income; B = Pension fund contributions; C = Gross Remuneration; D = Nett Remuneration
- e. None of the above options are correct

33. Assume a taxable income of N\$5500.00, the income tax payable will be:

- a. N\$860.00
- b. N\$900.00
- c. N\$990.00
- d. N\$1200.00
- e. None of the above

34. The pension fund contributions will be:

- a. N\$560.00
- b. N\$480.00
- c. N\$80.00
- d. N\$440.00
- e. None of the above

Section E: Manufacturing overhead control (Theory, application in the accounting records and calculations) (15 marks)

- 35. Which definition best describes indirect costs?**
- a. Indirect costs are those costs which are not controlled directly by a manager.
 - b. Indirect costs are those costs which cannot be directly associated with a product or service.
 - c. Indirect costs are always fixed.
 - d. Indirect costs are always manufacturing overhead costs.
 - e. None of the above
- 36. An overhead absorption rate is used to**
- a. Share out common costs over benefiting cost centres
 - b. Find the total overheads for a cost centre
 - c. Charge overheads to products
 - d. Control overheads
 - e. None of the above
- 37. The formula to calculate the predetermined overhead rate for the allocation of overheads is:**
- a. $\text{Total actual overhead} / \text{total actual activity}$
 - b. $\text{Total estimated overhead} / \text{total estimated activity}$
 - c. $\text{Total estimated activity} / \text{Total estimated overhead}$
 - d. $\text{Total actual activity} / \text{Total actual overhead}$
 - e. None of the above
- 38. A company produces three types of products- product A, product B and product C. Product A requires 200 machine hours. Product B requires 400 machine hours. Product C requires 620 machine hours. The company uses machine hours as a cost driver. The total overhead cost assigned to that cost pool was \$183,000. The machine hours overhead assigned to each of the products was (3 marks)**
- a. N\$61,000 for A; N\$61,000 for B; N\$61,000 for C
 - b. N\$61,000 for A; N\$30,500 for B; N\$91,500 for C
 - c. N\$30,000 for A; N\$60,000 for B; N\$93,000 for C
 - d. N\$30,000 for A; N\$63,000 for B; N\$90,000 for C
 - e. None of the above
- 39. Identify the circumstances where under- or over-recovery of overhead will occur:**
- a. Actual overhead costs are different from budgeted overhead
 - b. The actual activity level is different from the budgeted activity level
 - c. Actual overhead costs and actual activity level differ from the budgeted costs and level
 - d. All of the above
 - e. None of the above
- 40. An under-allocation of overheads will be recorded in the general journal as (2 marks):**
- a. Debit cost of sales and credit manufacturing overheads
 - b. Debit manufacturing overheads and credit cost of sales
 - c. Debit manufacturing overheads and credit bank
 - d. Debit work in progress (WIP) and credit cost of sales
 - e. None of the above

This information relates to Questions 41 and 42. A company applied overheads using machine hours as an allocation base. Machine hours were budgeted at 11250 with overheads of N\$258,750. Actual results were 10,980 hours with overheads of N\$254,692.

41. The predetermined overhead rate is (Round amounts off to the nearest N\$).

- a. N\$24 per machine hour
- b. N\$22 per machine hour
- c. N\$23 per machine hour
- d. N\$25 per machine hour
- e. None of the above options are correct

42. Choose the correct option below (2 marks):

- a. Overheads were under-applied by N\$2,152
- b. Overheads were over-applied by N\$4,058
- c. Overheads were under-applied by N\$4,058
- d. Overheads were over-applied by N\$2,152
- e. None of the above

43. If overheads were over-applied, then the

- a. Actual overhead costs exceed applied overhead.
- b. Actual overhead costs exceed budgeted overhead.
- c. Applied overhead exceeds actual overhead costs.
- d. Budgeted overhead exceeds actual overhead costs.
- e. None of the above options are correct.

44. An example of a production overhead would be:

- a. Direct Material
- b. Supervisory cost
- c. Rent of administrative office
- d. Direct Labour cost
- e. None of the above is an example of a production overhead

45. An example of a production overhead would be:

- a. Bad debts
- b. Depreciation on printers used by the marketing staff
- c. The wood used for the manufacturing of office desks
- d. Wages of cleaning staff at the factory.
- e. None of the above is an example of a production overhead

Section F: Manufacturing accounts (Theory, calculations and Application in the accounting records) (20 marks)

46. The manufacturing cost of finished goods consists of various costs. Which one of the following is incorrect?

- a. Manufacturing overheads
- b. Marketing expenses
- c. Direct Material
- d. Direct Labour
- e. All of the above

47. Carefully consider the following statements and choose the incorrect statement.

- a. Prime cost consists of direct material and direct labour
- b. Conversion cost consists of direct labour and manufacturing overheads
- c. Manufacturing overheads consist of all costs other than direct material and labour.
- d. Conversion cost consists of direct labour and indirect labour
- e. All of the above options are correct.

48. Direct materials used could be calculated as:

- a. Opening inventory of raw materials, less purchasing raw materials, plus closing inventory of raw materials.
- b. Purchase of raw materials, less closing inventory of raw materials.
- c. Opening inventory of raw materials, plus purchasing raw materials, less closing inventory of raw materials.
- d. Closing inventory of raw materials, plus purchasing of raw materials, less opening inventory of raw materials
- e. None of the above options are correct.

The information below relates to Questions 49-51. Accountants use a specific format to compile a cost of goods manufactured statement. Carefully consider the below format and fill in the missing terminology.

<u>Raw Materials</u>		
Opening inventory	xxx	
Plus: A	<u>xxx</u>	
Raw materials available for use	xxx	
Deduct: B	(xxx)	
Raw materials used in production		xxx
Add: Direct Labour		<u>xxx</u>
C		xxx
Add: D		<u>xxx</u>
Total manufacturing cost transferred to work in process		xxx
Add: E		xxx
Deduct: Closing work in process inventory		<u>(xxx)</u>
F		xxx
Add: opening inventory of finished goods		<u>xxx</u>
G		xxx
Deduct H		<u>(xxx)</u>
I		xxx

49. Replace the placeholders (A, B and C) with the correct terminology. Carefully consider the statements below and choose the correct one (3 marks)

- a. A = Purchases of raw materials; B = Closing inventory of raw materials; C = Prime Cost
- b. A = Closing inventory of raw materials; B = Purchases of raw materials; C = Cost of goods sold
- c. A = Opening inventory of finished goods B = Closing inventory of raw materials; C = Cost of goods sold
- d. A = Purchases of raw materials; B = Closing work in process inventory; C = Cost of goods sold
- e. None of the above options is correct

50. Replace the placeholders (D, E and F) with the correct terminology. Carefully consider the statements below and choose the correct one (3 marks)

- a. D = Total Manufacturing overheads; E = Prime Cost, F = Cost of goods sold
- b. D = Total Manufacturing overheads; E = Opening Work in process inventory; F = Cost of goods manufactured transferred to finished goods
- c. D = Opening Work in process inventory; E = Cost of goods manufactured transferred to finished goods; F = Cost of goods sold
- d. D = Total Manufacturing overheads E = Goods available for sale; F = Cost of goods sold
- e. None of the above options is correct

51. Replace the placeholders (G, H and I) with the correct terminology. Carefully consider the statements below and choose the correct one (3 marks)

- a. G = Purchases of raw materials; H = Closing work in process inventory; I = Cost of goods sold
- b. G = Goods available for sale; H = closing work in process inventory; I = Prime Cost
- c. G = Goods available for sale; H = closing inventory of finished goods; I = Cost of goods sold
- d. G = Opening Work in process inventory; H = closing work in process inventory; I = Cost of goods manufactured transferred to finished goods
- e. None of the above options is correct

This information relates to Questions 52 and 53. Balances obtained from the company's records for the year ended 31 October 2023:

Raw material (1 November 2022)	90,000
Raw material (31 October 2023)	98,000
Work in process (1 November 2022)	35,000
Work in process (31 October 2023)	24,000
Finished Goods (1 November 2022)	40,000
Finished Goods (31 October 2023)	100,000
Raw Material purchased	250,000
Direct labour	100,000
Indirect labour	4,000
Supervisors' wages	8,000
Other Factory overheads	4,500
Indirect material used	3,000
Selling and administrative costs	13,800

52. From the information provided, calculate the prime cost (4 marks).

- N\$348,000
- N\$340,000
- N\$300,000
- N\$342,000
- None of the above options is correct

53. From the information above, calculate the total manufacturing overheads.

- N\$19,500
- N\$4,500
- N\$11,500
- N\$7,000
- None of the above options is correct

Section G: Cash budget (Theory, calculations and application in the accounting records) (11 marks)

54. Choose the correct statement

- A cash budget indicates the debtors' and creditors' outstanding balances
- A cash budget is part of a set of financial statements
- A cash budget states all the cash inflows and outflows for a certain period of time
- A cash budget is done to calculate profits
- None of the above options are correct.

- 55. The following are reasons why a cash budget and profit or loss statement may differ. Choose the incorrect option.**
- Depreciation is not included
 - Loans are not included
 - Dividends are not included
 - Cash sales is not included
 - None of the above options are incorrect.
- 56. A cash budget consists of certain elements. Choose the incorrect option.**
- Cash received from customers
 - Cash paid to customers
 - Cash paid for operating expenses
 - Cash paid for purchases
 - None of the above options are incorrect.
- 57. The following transactions will be shown as an outflow in the cash budget. Which one of the options is incorrect?**
- Cash to credit suppliers (purchases)
 - Cash to cash suppliers (purchases)
 - Credit customers settle their accounts
 - Cash to operating expenses
 - All of the above options are a cash outflow
- 58. Net cash flow will be calculated as (3 marks)**
- Opening cash balance, plus all cash sales, less cash purchases
 - Cash inputs less cash outputs
 - Cash outputs less cash inputs
 - Opening cash balance, plus all cash receipts, less all cash payouts
 - None of the above options is correct
- 59. You are provided with the following information for Company A.**
- Sales are expected to be N\$10,000 in January and are expected to grow at 10% per month. 30% of the sales are cash sales.
 - 50% of the sales are paid within the month the sales took place.
- The remaining 20% will be received in the month following the sales transactions. Using the information above, the cash flow budget for February displays the following amounts (3 marks)**
- N\$10,800
 - N\$5,300
 - N\$5,500
 - N\$8,800
 - None of the above options are correct
- 60. Which Microsoft Office program could be used effectively to compile a cash budget?**
- Microsoft word
 - Microsoft Excel
 - Microsoft Power Point
 - Microsoft One Note
 - None of the above is effective in compiling a cash budget

END OF THE EXAMINATION PAPER

SURNAME AND INITIALS

MODE OF STUDY OR REGION

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- 22 (A) (B) (C) (D) (E) 47 (A) (B) (C) (D) (E)
- 23 (A) (B) (C) (D) (E) 48 (A) (B) (C) (D) (E)
- 24 (A) (B) (C) (D) (E) 49 (A) (B) (C) (D) (E)
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Student Number

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2	2	2	2	2	2	2	2	2	2
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4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9