

## Cape Accounting Past Papers Unit 2 Answers

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It can be seen that under the traditional costing method the cost of producing a unit of L23 is understated by \$68.75 (\$242.75-\$174), when compared to the cost of production under the activity based costing method.

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Cape Accounting Past Papers Unit

Under Marginal costing each unit of orange juice will be valued at the variable cost of production. This is calculated as follows: Total variable production cost divided by the number of actual units produced. Variable cost per unit = \$3,200,000/64,000 units = \$50 per unit.

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Contingency Liabilities and Contingency Assets. The lawsuit brought against Montego Company by the factory worker is a possible contingent liability and should be disclosed in the notes to the financial statements. A provision for the contingent liability should not be made as it is only possible not probable, the range of the possible settlement should also be disclosed in the notes.

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UNIT 2 Cape Accounting - RM ACCOUNTS ED.

CAPE Accounting Unit 2 Paper 02 Question 2. Comments Part (a) (i): The candidate lost marks for incorrect use of the number of closing stock. 5 500 units should have been used instead of 2 000 units.

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