

AAT

Q2022

Principles of Costing

EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 2 Certificate in Accounting

AAT Level 2 Certificate in Bookkeeping

AAT Certificate in Accounting at SCQF Level 6

KAPLAN
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CONTENTS

	Page
Unit-specific information	P.4
Index to questions and answers	P.5
Exam technique	P.10
Kaplan's recommended revision approach	P.11

Practice questions	1
Answers to practice questions	63
Mock – questions	111
Mock – answers	121

Features in this exam kit

In addition to providing a wide ranging bank of real exam style questions, we have also included in this kit:

- unit-specific information and advice on exam technique
- our recommended approach to make your revision for this particular unit as effective as possible.

You will find a wealth of other resources to help you with your studies on the AAT website:

www.aat.org.uk/

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Our Quality Co-ordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

UNIT-SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE ASSESSMENT

The assessment will comprise seven independent tasks. Learners will be assessed by computer-based assessment.

In any one assessment, learners may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

The learning outcomes for this unit are as follows:

	Learning outcome	Weighting
1	Understand the cost recording system within an organisation	30%
2	Use cost recording techniques	40%
3	Provide information on actual and budgeted costs and income	20%
4	Use tools and techniques to support cost calculations	10%
	Total	100%

Time allowed

90 minutes

PASS MARK

The pass mark for all AAT CBAs is 70%.



Always keep your eye on the clock and make sure you attempt all questions!

DETAILED SYLLABUS

The detailed syllabus and study guide written by the AAT can be found at:

www.aat.org.uk/

INDEX TO QUESTIONS AND ANSWERS

		Page number	
		Question	Answer
COST CLASSIFICATION			
Financial and Management Accounting			
1	FAMA	1	63
2	Financial and management	1	63
3	MAFA	2	64
4	Features	2	64
Responsibility centres			
5	Mariam	2	64
6	Print plc	3	64
7	Hooch plc	3	65
8	Swing plc	4	65
Classifying costs by element (materials, labour or overheads)			
9	VVV Ltd	4	66
10	Trip Ltd	4	66
11	FRUWT Ltd	5	66
12	Martina	5	66
Classifying costs by nature (direct or indirect)			
13	Khaled	5	67
14	Russett Ltd	6	67
15	Scotland Ltd	6	67
16	Direct or Indirect	6	67
17	Direct costs	6	67
Classifying costs by function (production, administration or selling and distribution)			
18	Noogle Ltd	7	68
19	Heaving Ltd	7	68
20	Korma plc	7	68
21	Petar	8	69
Classifying costs by behaviour (fixed, variable or semi-variable)			
22	Quark Ltd	8	69
23	Morn Ltd	8	69
24	Stepped fixed cost	9	69
25	Braetak Ltd	9	70
26	Odo Ltd	9	70
27	Definitions	10	70
28	Match a graph	10	70