

AAT

Q2022

Applied Management Accounting

EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 4 Diploma in Professional Accounting

AAT Diploma in Professional Accounting at SCQF Level 8

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CONTENTS

	<i>Page</i>
Unit specific information	P.4
Index to questions and answers	P.5
Exam technique	P.7
Kaplan's recommended revision approach	P.8

Practice questions	1
Answers to practice questions	195
Mock assessment questions	343
Answers to mock assessment questions	357

Features in this revision 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 subject 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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UNIT SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE ASSESSMENT

The assessment will comprise eight independent tasks. Students will normally be assessed by computer-based assessment.

In any one assessment, students 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 and implement the organisational planning process	25%
2	Use internal processes to enhance operational control	27%
3	Use techniques to aid short-term and long-term decision making	25%
4	Analyse and report on business performance	23%
	Total	100%

Time allowed

3 hours

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
BUDGETING			
1 – 4	Sources of information	1	195
5 – 12	Budgetary responsibilities	2	196
13 – 15	Accounting treatment	6	199
16 – 19	Indices	7	200
20 – 38	Production budgets	9	201
39 – 44	Machine utilisation	15	206
45 – 46	Capacity constraints	17	208
47 – 51	Working schedules and operating budgets	19	209
52 – 57	Cash flow forecasts	23	212
58 – 60	Periodic budgets	27	215
61 – 62	Alternative scenarios	29	216
63 – 77	Sales revenue and costs forecasts	31	218
78 – 84	Written tasks	35	222
85 – 87	Monthly operating reports and variances calculations	46	229
88 – 100	Budget revision and variance analysis	49	231
STANDARD COSTING AND VARIANCES			
101 – 117	Standard costing	55	245
118 – 125	Sale variances	61	248
126 – 134	Material variances	64	250
135 – 153	Labour variances	66	253
154 – 159	Variable overhead variances	73	259
160 – 165	Fixed overhead variances	75	261
166 – 174	Written tasks	77	263
OPERATIONAL CONTROL			
175 – 182	Impact of technology	91	275
183 – 189	Activity based costing	93	277
190 – 199	Life cycle costing	103	284
200 – 214	Target costing	112	288

Section 1

PRACTICE QUESTIONS

BUDGETING

SOURCES OF INFORMATION

1 SOURCES (I)

Match each item of budget data below with its appropriate source.

Data	Source
UK interest rates	SWOT analysis
Competitor prices	European Union
UK economic growth forecasts	Pricing research
	UK Treasury, independent economics consultants
	Bank of England
	Sydney Morning Herald

2 SOURCES (II)

Match each item of budget data below with its appropriate source.

Data	Source
UK tax rates	Internal analysis
UK house prices	European Union
Customer tastes	Market research
	HMRC publications
	Foreign office
	Building society data

3 SOURCES (III)

Match each item of budget data below with its appropriate source.

Data	Source
French tax rates	Building Society data
Political party likely to win power	Market research
Customer preferences	Opinion poll surveys
	HMRC publications
	French government
	New Delhi Times

4 SOURCES (IV)

Match each item of budget data below with its appropriate source.

Data	Source
UK economic growth forecasts	Brazilian government
UK duty rates (tax on alcohol etc.)	New York Times
Brazilian import tax rates	Market research
	HMRC publications
	UK Treasury, independent economics consultants
	Sydney morning herald

BUDGETARY RESPONSIBILITIES

5 CONTACTS (I)

Match each task with the individual or group that you will need to contact for information.

Situation	Contact
You want to identify any production constraints	Trade union representative
You want to forecast the cost of labour	Board of Directors
The budget is ready for final approval	Suppliers
	Budget committee
	Production planning manager



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