

# AAT

# Q2022

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## Management Accounting Techniques

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# EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 3 Diploma in Accounting

AAT Level 3 Certificate in Bookkeeping

AAT Diploma in Accounting at SCQF Level 7

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# CONTENTS

	<b>Page</b>
Unit specific information	P.4
Index to questions and answers	P.5
Exam technique	P.6
Kaplan's recommended revision approach	P.7

Practice questions	1
Answers to practice questions	73
Mock assessment questions	111
Answers to mock assessment questions	121

## **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/](http://www.aat.org.uk/)

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# UNIT SPECIFIC INFORMATION

## THE EXAM

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### FORMAT OF THE ASSESSMENT

The assessment will comprise six independent tasks. Two of the tasks will be human marked. 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	Understanding the purpose and use of management accounting within organisations	10%
2	Use techniques required for dealing with costs	15%
3	Attribute costs according to organisational requirements	20%
4	Investigate deviations from budget	15%
5	Use spreadsheet techniques to provide management accounting information	15%
6	Use management accounting techniques to support short-term decision making	15%
7	Understand principles of cash management	10%
	Total	100%

### Time allowed

2 ½ hours

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### 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/](http://www.aat.org.uk/)

# INDEX TO QUESTIONS AND ANSWERS

		Page number	
		Question	Answer
<b>COSTING TECHNIQUES</b>			
1 – 12	Material	1	73
13 – 22	Labour	8	77
23 – 27	Job, batch and service costing	17	82
28 – 35	Absorption and marginal costing	18	83
<b>ATTRIBUTING COSTS</b>			
36 – 37	Overheads	22	86
38 – 42	Overhead allocation and apportionment	23	86
43 – 49	Overhead absorption	30	89
50 – 54	Activity Based Costing	33	91
<b>SHORT TERM DECISION MAKING</b>			
55 – 62	Cost behaviours	36	93
63 – 65	Segmental reports	42	97
66 – 72	Cost volume profit analysis	43	97
<b>PRINCIPLES OF BUDGETING AND CASH MANAGEMENT</b>			
73 – 78	Budgeting	48	100
79 – 87	Cash Management	50	102
<b>PREPARATION OF BUDGETS</b>			
88 – 94	Preparation of budgets	52	104
<b>BUDGETS AND DEVIATIONS</b>			
95 – 99	Variance analysis	54	106
<b>SPREADSHEETS FOR MANAGEMENT ACCOUNTS</b>			
100 – 112	Spreadsheets	58	108
113 – 115	Spreadsheets, budgeting and cash management	63	My Kaplan
116 – 118	Spreadsheets, budgets and deviations	65	My Kaplan
119 – 121	Scenarios	69	My Kaplan
<b>MOCK EXAM</b>			
Questions and answers		111	121