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3. Depreciation is a period cost and is not related to the special order. He feels that promotion of new products to his clients would be likely to upset the conservative nature of his dentists and doctors and, as a result, the business has been managed with similar products year on year. 0.90 litres of liquidised vegetables @ \$0.80/ltr = 0.72 0.05 litres of melted butter @\$4/ltr 0.20 1.10 litres of stock @ \$0.50/ltr 0.55 Total cost to produce 1 litre of soup 1.47 Required: (a) Using the information in table 1:(i) Explain the meaning of each type of variances above (price, mix and yield but excluding the total variance) and briefly discuss to what extent each type of variance is controllable by the production manager. The cost of the first batch was measured at \$2,500. Answers to examples 143 Answer to Example 6 For A: T.P. > 20 For B: T.P. < 25 (as in previous example) < 22 Sensible range. Answers to examples 139 Actual Standard Actual sales S.P. S.P. u \$ u \$ A 180 × $3 = 540 (2/4) 250 \times 3 = 750 B 150 \times 3 = 750 B 150 \times 3 = 750 C 170 \times 3 = 600 B 125 \times 3 = 750 200 \times 3 = 600 B 125 \times 3 = 600 B$ \times \$6 = 750 100 \times \$6 = 600 500 2,000 400 1,600 Quantity variance = 20,000 - 1,600 = \$400 (F) Answer to Example 4 (a) Each unit takes 7.6 hours to make, and therefore the company expects to need to pay for 7.6/.95 = 8 hours of labour. Answers to examples 141 Chapter 19 Answer to Example 1 17,000 = 17% Return from new project = 100,000 (a) For company: 17% > 15% (target) Therefore company wants to accept (b) For division 82,000 ROI (without project) = 16.4% 500,000 + 17,000 ROI of division increases therefore divisional manager motivated to accept. Details of the three products for a typical period are: Hours per unit Materials Production Labour hours Machine hours Cost per unit (\$) Units Product C 1 1 20 1,750 Product C 1 1 12 1,250 Product C 1 1 20 1,750 Product C 1 1 12 1,250 Product C 1 1 20 1,750 Product C 1 1 12 1,250 Product C 1 1 20 1,750 Product C 1 1 12 1,250 Product C 1 1 20 1,750 Product C 1 1 20 1, rate of 0.8 (80%), the learning factor (b) is equal to -0.3219. Answers to examples 129 Chapter 11 Answer to Example 1 (a) Contribution = 150 - 120 = \$30 p.u. Breakeven point = 54,000 = 1,800 u × \$150 = \$270,000 3,000 - 1,800 × 100 % = 40% (b) Margin of safety = 3,000 New Contribution: \$S.P. (150 × 1.1) 165 Var. between \$20 and \$22 p.u. Answer to Example 7 (a) For A: T.P. >8 For B: T.P. < 14 Sensible range between \$8 and \$14 p.u. (b) For A: T.P. >8 For B: T.P. < 20 - 4 < 16 Sensible range between \$8 and \$16 p.u. Answer to Example 8 X Y Contribution \$20 \$30 Hours 5 10 Contribution per hour \$4 \$3 Therefore, if no transfers to B then A would sell exactly and generate \$4 per hour contribution. They operate a standard costing and variances system to control its manufacturing processes. 6. Only incremental costs are relevant. Since the materials are no longer used the replacement cost is irrelevant. 130 December 2008 examinations PaPer F2 4. 136 December 2008 examinations PaPer F2 Efficiency variance Actual hours worked 44,100 Standard hours for actual production 44,500 (8,900 u × 5hrs) 400 hrs at a standard cost (\$5) = \$2,000 (F) Variable overheads Expenditure variance Actual hours worked at actual cost 87,348 88,200 44,100 at standard cost \$852 (F) Efficiency variance Actual hours worked 44,100 Standard hours for actual production 44,500 (8,900u × 5hrs) 400 hrs at a standard cost (\$2) = \$800 (F) Fixed overheads Expenditure variance Actual hours worked 44,100 43,500 Budget hours (8,700u × 5hrs) 600 hrs at a standard cost (\$3) = \$1,800 (F) Efficiency variance Actual hours worked 44,100 Standard hours for actual production 44,500 (8,900u × 5hrs) 400 hrs at a standard cost (\$3) = \$1,200 (F) Operating Statement \$ Original budget profit 56,000 2,800 Sales - price variance (16,800) (A) Materials - expense variance (3,867) (A) - usage variance 612 (F) Labour - rate of pay variance 2,485 (F) - idle time variance (6,500) (A) - efficiency variance 2,000 (F) Variable o/hs - expense variance 852 (F) - efficiency variance 852 (F) - efficiency variance 852 (F) - efficiency variance 1,800 (F) 1,200 - efficiency variance (3,574) (A) - capacity variance 852 (F) - efficiency variance 852 (F) - efficiency variance 1,800 (F) 1,200 - efficiency variance 800 (F) Fixed o/hs - expense variance 852 (F) - efficiency variance 852 (F) - efficiency variance 852 (F) - efficiency variance 1,800 (F) 1,200 - efficiency variance 1,800 (F) 1,200 - efficiency variance 800 (F) Fixed o/hs - expense variance 852 (F) - efficiency varianc consultancy. (4 marks)(d) Discuss the implications of a switch to ABC on pricing and profitability. (3 marks) Total production overheads can be divided as follows: % Costs relating to set-ups 35 Costs relating to machinery 20 Costs relating to materials handling 15 Costs relating to inspection 30 Total production overhead 100 The following total activity volumes are associated with each product line for the period as a whole: Number of Set ups of materials inspections Product D 175 112 1,150 Product C 115 121 1,180 Product P 480 187 1,670 670 120 1,000 Required: (b) Calculate the cost per unit for each product using ABC principles (work to two decimal places). To make transfers of Y worthwhile, A need to charge at least 70 + (10 × 4) = \$110 p.u. Chapter 21 No Examples 26. Full opportunity costing will also allow for imputed interest costs on the incremental loan. 8 hours at the rate of \$5.70 per hour gives a standard cost of \$45.60 per unit (b) Each unit should take 7.6 hours to produce, and should cost \$45.60 for labour. Answers to examples 133 Chapter 14 Answer to Example 1 u \$ High 700 85,000 Low 100 40,000 600u \$45,000 = \$75 Variable cost = 600 For high: Total cost = 85,000 Variable cost (700u @ \$75) 52,500 Fixed cost \$32,500 Answer to Example optimum solution, and therefore this will be when: $2S + 4E = 81(1) 5S + 6E = 180(2)(1) \times 2.5 5S + 10E = 202.5(3)(3) - (2) 4E = 22.5 E = 5.625 in (1) 2S + 22.5 = 81 2S = 58.5 C = 6S + 9E = 175.5 + 50.625 = 226.125$ Shadow price of material = extra contribution = 226.125 - 225 = \$1.125 per kg (b) If there was 1 more hour of labour available, then the labour constraint becomes: $5S + 6E \le 181$ Point B will still be the optimum solution, and therefore this will be when: 2S + 4E = 80 (1) 5S + 6E = 181 (2) (1) $\times 2.5$ 5S + 10E = 200 (3) (3) - (2) 4E = 19 E = 4.75 in (1) 2S + 19 = 80 2S = 61 S = 30.5 C = 6S + 9E = 183 + 42.75 = 225.75 Shadow price of labour = 225.75 - 225 = \$0.75 per hour The shadow price of demand for executive chairs is \$0, because there is already spare demand Chapter 10 Answer to Example 1 (a) Materials 10 Labour 8 Variable o/h 5 Fixed o/h (50,000 \div 10,000) 5 Full cost 28 Profit 5.60 Selling price \$33.60 (b) Materials 10 Labour 8 Variable o/h 5 Marginal cost 23 Profit 9.20 Selling price \$32.20 10. Non core work is traditionally high margin work Required:(a) Using the information in appendix 1 only, comment on the financial performance of the business (briefly consider growth, profitability, liquidity and credit management). Use the information from Triple Limited to illustrate. 126 December 2008 examinations PaPer F2 Chapter 9 Answer to Example 1 Let S = number of standard chairs produced per week E = number of executive chairs produced per week Constraints: Materials: $2S + 4E \le 80$ Labour: $5S + 6E \le 10$ Non-negativity: $S \ge 0$; $E \ge 0$ Objective: Maximise C = 6S + 9E S 40 Feasible area: A,B,C, D, 0 30 B C 20 10 D 0 20 40 E 10 30 Maximum contribution occurs at point B (using the objective function). Only the difference between the bonus and the incentive payment represents an additional cost that arises due to the special order. (12 marks)(b) Calculate what length of time then second batch will take if the actual rate of learning is: (i) 80%; (ii) 90%. The S-pro is a short-life product for which a market has been identified at an agreed design specification. The historic cost of \$34,000 is a sunk cost. 119 Paper F5 Answers to exAmPles Chapter 1 Answer to Example 1 \$ p.u. Material (3kg × \$4) 12 Labour (4hrs × \$2) 8 14 Overheads (\$700,000 ÷ 50,000) \$34 Answer to Example 2 \$700,000 Total overheads Total labour hours Desks (30,000 × 4hr) 120,000 20,000 Chairs (20,000 × 1 hr) 140,000 hr Costs cards: Desks Chairs Materials ($3kg \times 4) 8 Labour ($4hr \times 2) 8 ($1hr \times 2) 8 ($1hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 8 ($1hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 8 ($1hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 2 20 5 Overheads ($4kg \times 4) 8 Labour ($4hr \times 2) 8 ($1hr \times 2 ($1hr \times 2) 8 ($1hr \times 2 ($1hr \times 2) 8 ($1hr \times 2) 8 ($1hr \times 2 ($1hr \times 2) 8 ($1hr \times 2 ($1hr \times 2) 8 ($1hr \times 2) 8 ($1hr \times 2 ($1hr \times 2) 8 ($1hr \times$ 600,000 240,000 360,000 (40:60) \$700,000 \$300,000 \$400,000 Total hours: Desks (30,000 × 3kg; 30,000 × 1 hr) 90,000 30,000 10,000 hrs 0.A.R \$3 per hr \$10 per hr 2. In Month 4 the production department data is as follows: Actual results for Month 4 Liquidised vegetables: Bought 82,000 litres costing \$69,700 Melted butter: Bought 4,900 litres costing \$21,070 Stock: Bought 122,000 litres costing \$58,560 Actual production was 112,000 litres of soup Required: Calculate the material price, mix and yield variances for Month 4. 5. At B, 2S + 4E = 80 (1) 5S + 6E = 180 (2) (1) × 2.5: 5S + 10E = 200 (3) (3) - (2): 4E = 20 E = 5 In (1): 2S + 20 = 80 2S = 60 S = 30 C = 6S + 9E = 180 + 45 = \$225 Produce 5 Executive chairs and 30 standard chairs per week. Answer to Example 4 X Y Z Buy-in price 13 17 16 Cost to make 10 12 14 Saving (p.u.) \$3 \$5 \$2 Kg of B 3 2 1 Saving per kg \$1 \$2.50 \$2 RANKING Material B Units (kg) Y MAKE 2,500 5,000 3,000 Z MAKE 3,000 8,000 kg Z BUY 1,000 X BUY 2,000 Chapter 12 Answer to Example 1 (a) Worst outcome from A: \$10,000 Worst outcome from B: \$20,000 Choose B, the best of the worst outcome from A: \$10,000 Best outcome from A: \$40,000 Best outcome from B: \$24,000 Choose A, the best of the best of the best outcomes (c) Expected NPV from A = $(0.4 \times 40,000) + (0.6 \times 10,000) = $22,000$ Expected NPV from B = $(0.4 \times 24,000) + (0.6 \times 20,000) = $21,600$ Choose A, the highest expected NPV Answer to Example 2 (a) Demand Contract 400u 500u 3,500 4,000 5,000 5,000 5,000 700u 4,100 4,600 4,600 4,600 4,600 4,400 4,400 4,400 4,400 13. Answers to examples 131 (b) (i) Expected value if contract size = 300 units = $(0.2 \times 2,900) + (0.3 \times 3,400) + (0.4 \times 4,400) + (0.1 \times 5,400) = $3,900 500 units = $4,400 700 units = $4,400 700 units = $4,400 Sign contract for 700 units = $4,400 S$ \$4,100 800 units = \$4,400 Sign contract for 800 units (iii) Best outcome from 300 units = \$5,400 500 units = \$5,000 700 units = \$4,600 800 units = \$4,600 800 units = \$4,600 800 units = \$4,000 Sign contract for 300 units (iv) Regret table: Demand Contract 400u 500u 700u 900 units = \$4,000 Sign contract for 300 units = \$1,500 500 units = \$900 700 units = \$800 800 units = \$1,000 Sign contract for 700 units Chapter 13 Answer to Example 1 (a) Sales budget \$ X 2,000u × \$130 = 520,000 450,000 Z 3,000u × \$150 = \$1,170,000 (b) Production budget X Y Z Sales 2,000 4,000 3,000 Opening stock (500) (800) (700) 600 1,000 800Closing stock Production 2,100 u 4,200 u 3,100 u 14. The minimum cost is to have subcontractors employed who are skilled in the special process. The overhead absorption rate for the period is \$28 per machine hour. cost (120 × 1.2) (144) Contribution \$21 Total contribution 3,000 × 21 = 63,000 Fixed overhead 54,000 Profit \$9,000 Answer to Example 2 (a) Lost contribution from Rooks (15,000) Save fixed overheads 5,000 Net loss from ceasing Rooks 10,000 Therefore, should continue production of Rooks. These directly attributable fixed costs will be \$15,000 per month. 138 December 2008 examinations PaPer F2 Materials price variance Actual Actual Actual Standard purchases cost purchases cost kg \$ kg \$ X 9,900 27,000 9,900 29,700 11,000 10,600 Y 5,300 5,300 38,000 40,300 Price variable = 38,000 - 40,300 = \$2,300 (F) Mix variance Actual Standard Stan 40,300 - 40,533 = 233 (F) Yield variance = Xield variance = Xield variance = 40,533 - 40,000 Yield variance = 533 (A) + 233 (F) = 300 (A) Answer to Example 3 Total sales margin variance Budget profit: A 200u × (20 - 17) 600 B 100u × (22 - 21) = 1,600 Actual profit (using standard costs): A 180u × (22 - 21) = 1,600 Actual profit (using standard costs): A 180u × (22 - 17) 900 B 150u × (22 - 17) Actual sales S.P. S.P. u \$ u \$ A 180 \times 22 = 3,960 180 \times 22 = 3,600 B 150 \times 22 = 3,750 4,420 5,100 C 170 \times 26 = 170 \times 30 = 11,680 12,450 Sales price variance 21. (6 marks)(ii) Evaluate the performance of the production manager considering both the cost variance results above and the sales directors comments. The choice lies between the two subcontractor costs that have to be employed because of the shortage of existing labour. 2. The business was founded by and is wholly owned by Richard Preston, a dominant and aggressive sole practitioner. Embed Size (px) 344 x 292429 x 357514 x 422599 x 487this document contains past papers of ACCA course paper F5 from the year 2002 to 2008For free ACCA resources visit ManagementTime allowed Reading and planning: 15 minutesWriting: 3 hoursALL FOUR questions are compulsory and MUST be attempted. Do NOT open this paper until instructed by the supervisor. During reading and planning time only the question paper may be annotated. Soup is made in a manufacturing process by mixing liquidised vegetables, melted butter and stock (stock in this context is a liquid used in making soups). 12. The business specialises in providing accounting and taxation work for dentists and doctors. 320,000 = \$4 per hour Overhead absorption rate = (a) 80,000 Amount absorbed = 78,000 × \$4 = \$312,000 (b) Actual overheads = \$315,500 Amount under absorbed = 315,500 Amount under absorbed = 315,500 Amount absorbed = 78,000 × \$4 = \$312,000 (b) Actual overheads = \$315,500 Amount under absorbed = 78,000 × \$4 = \$312,000 = \$3,500 Chapter 3 Answer to Example 1 (a) Cost card \$ p.u Materials (4kg × \$3) 12 Labour (4hrs × \$2) 8 5 Var. You must NOT write in your answer booklet until instructed by the supervisor. This question paper must not be removed from the examination hall. Fundamentals Pilot Paper Skills module Paper F5The Association of Chartered Certified AccountantsFor free ACCA resources visit ALL FOUR questions 1 Triple Limited makes three types of gold watch the Diva (D), the Classic (C) and the Poser (P). 144 December 2008 examinations PaPer F5 For latest news and course notes updates please visit www.opentuition.com The following estimated information is available in respect of S-pro:1. The production manager will be rewarded by a salary and a bonus based on the directly attributable variances involved in the manufacturing process After three months of work there is doubt about the performance of the new production manager. (8 marks)(c) Explain why non financial information, such as 1. (5 marks)(c) Explain why costs per unit calculated under ABC are often very different to costs per unit calculated under more traditional methods. overheads Marginal cost \$25 p.u Selling price \$35 p.u Marginal cost (25) (1) Variable selling cost Standard profit \$9 p.u (b) Profit Statements January February 315,000 (11,500 × \$35) 402,500 Sales (9,000 × \$35) 402,500 Sales (9,000 × \$35) Less: Cost of sales: Opening stock - (2,000 × \$25) 50,000 Materials (11,000 × \$12) 132,000 (9,500 × \$12) 114,000 Labour (11,000 × \$8) 88,000 (9,500 × \$8) 76,000 55,000 47,500 Variable o/h (11,000 × \$5) (9,500 × \$5) 275,000 287,500 90,000 115,000 (9,000) - Less: Variable selling costs (9,000 × \$1) (11,500 × \$1) Contribution 81,000 103,500 Less: Fixed costs Production (20000) (20,000) Selling (2,000) Actual Net Profit \$59,000 \$81,500 Answer to Example 2 January February Absorption costing Difference 4,000 (4,000) Fixed overheads in stock value: Opening Stock (2,000 × \$2) - (4,000) 4,000 - Closing stock (2,000 × \$2) 4,000 (4,000) 5. All sales are for cash.2. An 80% learning curve will apply for the first 700 batches after which a steady state production time per batch. Answer to Example 3 No Answer to Example 3 No Answer to Example 4 No Answer to Example 1 Cost cards: Original Revised \$p.u. \$p.u. Materials (1 litre @ \$1 per litre) 1.00 (1.2 litres @ \$0.95 per litre) 1.14 Labour (2hrs @ \$2.50 per hr) 5.20 1.40 1.40 Variable overheads 7.40 7.74 Selling price 16.00 16.00 Standard contribution 8.60 8.26 Operating statement Original budget contribution (5,000u × \$8.60) 43,000 5,830(A) Planning Variance (balancing figure) Revised budget contribution (4,500u × 8.26) 37,170 Operational variance (5,100 - (5,100 × 16)) 600(A) Materials expense variance (5,120 - (5150 × 0.95)) 227.5(A) Materials usage variance (5,150 - (5,200 × 1.2)) 600(A) Materials expense variance (5,100 × 16)) 600(A) Materials usage variance (5,100 × 16)) 600(A) Materials expense variance (5,100 × 16)) 600(A) Materials expense variance (5,100 × 16)) 600(A) Materials usage variance (5,100 × 16)) 600(A) Materials usage variance (5,100 × 16)) 600(A) Materials expense variance (5,100 × 16)) 600(A) Materials usage varianc \times 0.95 1035.5(F) Labour rate variance (27,400 - (5,200 \times 2.60) 880(A) Labour efficiency variance (10,200 - (5,200 \times 2.60) 280(F) Variable overheads Budget 20,000 19,500 Variance 500(F) Actual profit \$22,754 Answer to Example 2 Total materials cost variance Actual total cost (27,000 + 11,000) 38,000 40,000 Standard total cost (5,000 × \$8) Total cost variance \$2,000(F) 20. of employees) \$47,826 \$32,174 - Answer to Example 6 Repeated distribution method X Y Stores Maintenance Already allocated 70,000 30,000 20,000 15,000 (20,000) 4,000 Recharge stores 10,000 6,000 - 19,000 (19,000) Recharge maintenance 8,550 7,600 2,850 - (2,850) Recharge stores 1,425 855 570 - Recharge maintenance 8 7 2 - 1 1 (2) Recharge stores \$90,284 \$44,716 - Algebraic method Stores: S = 20,000 + 0.15M (1) Maintenance M = 15,000 + 0.20S (2) 3. You are not required to comment on the performance that the calculations imply. Core work is defined as being accountancy and taxation. This was for 500 hours at \$5 per hour.4. Direct material will be \$500 per batch of S-pro for the first 200 batches produced. The product will only have a life of 12 months. A traditional product costing system is used at present; although an activity based costing (ABC) system is being considered. Answer to Example 2 16,000 Return from new project = 16.4% 82,000 + 16,000 ROI (with project) = 16.3% 500,000 + 100,000 Answer to Example 3 (1) RI (without project) Profit 82,000 Less: Interest 15% × 500,000 (75,000) \$7,000 RI (with project) Profit 99,000 \$9,000 \$9,000 \$9,000 \$9,000 \$9,000 \$9,000 \$9,000 \$9,000 \$9,000 \$8,000 \$8,000 > \$7,000 manager motivated to accept In both cases the decisions are goal congruent 24. Answers to examples 135 (b) Average time for $30 = 200 \times 29-0.2345 = 90.80$ Total time for $30 = 200 \times 29-0.2345 = 90.80$ Total time for $30 = 2,00 \times 29-0.2345 = 90.80$ hours Chapter 15 Answer to Example 1 Original Flexed Actual Variances Fixed Budget \$ \$ Sales (units) 8,000 8,400 8,400 Production (units) 8,700 8,900 600,000 630,000 613,200 Sales 16,800 (A) Materials 3,255 (A) 156,600 160,200 163,455 Labour 217,500 222,500 224,515 2,015 (A) Variable o/h 87,000 89,000 87,348 1,652 (F) 130,500 133,500 134,074 Fixed o/h 574 (A) 591,600 605,200 609,392 (47,600) (34,000) usage 35,464 Standard usage for actual hours paid at a standard cost (\$4,50) = \$612 (F) Labour Rate of Pay variance Actual hours paid 45,400 44,100 Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 44,100 Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 44,100 Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 44,100 Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 44,100 Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours worked 1,300 hrs at a standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Variance Actual hours paid 45,400 hours at standard cost (\$5,92,485 (F) Idle Time Vari = \$6,500 (A) 18. Explain which rate shows the faster learning. The second 200 batches will cost 90% of the cost per batch of the first 200 batches. The relevant costs of \$2 × 2000 hours making a total of \$22,000. Required:(a) Calculate the cost per unit for each product using traditional methods, absorbing overheads on the basis of machine hours. Error rates measure the number of jobs with mistakes made by staff as a proportion of the number of clients serviced 2.124 December 2008 examinations PaPer F2 Answer to Example 2 Target return = 30% × 5M = \$1.5M p.u. Expected revenue = 40,000 × $$67.50 = $2.7M \ 2.7M - 1.5 = £30 \text{ p.u.}$ Target cost = 40, 000 Chapter 6 No Examples Chapter 7 Answer to Example 1 Raw materials and W.I.P \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/f (150u × \$14) 2,100 Raw materials 27,800 Transfer to finished Goods \$ b/ $(200u \times $33)$ 6,600 Transfer from WIP 66,000 Cost of sales (2,100u $\times $33)$ 69,300 c/f (100u $\times $33)$ 3,300 \$72,600 Chapter 8 Answer to Example 1 A B Selling price 25 28 Materials 8 20 Other variable 12 4 20 24 Contribution p.u. 5 4 Machine hrs p.u. 2 1 Contribution p.u. 5 4 Machine hrs p. 19,000 × 2hrs = 38,000 hours 48,000 7. Maximum contribution is \$225 per week. The table below shows the variance analysis results for the first three months of the managers work. Appendix 1: Financial information Current year Turnover (\$000) 945 900 Net profit (\$000) 187 180 Average cash balances (\$000) 21 20 Average debtor / trade receivables days (industry average 30 days) 18 days 22 days Inflation rate (%) 3 3 Appendix 2: Balanced Scorecard (extract) Internal Business Processes Current year Previous year Number of customers 1220 1500 Average fee levels (\$) 775 600 Market Share 14% 20% Learning and Growth Current year Previous year Percentage of the proportion of revenue from non-core work in accounting practices 30% 25% Employee retention rate. The relevant cost is the lost sale value of the stock used in the special order which is: 7,500 kg × \$4.20 per kg = \$31,500. (6 marks) (25 marks)For free ACCA resources visit Simply Soup Limited manufactures and sells soups in a JIT environment. Simple interest charges for three months are therefore: (3/12) × $$20,000 \times 18\%$ = \$900. Answers to examples 121 Replace M in (1):S = 20,000 + 2,250 + 0.03S 0.97S = 22,250 S = 22,250/0.97 = 22,938 Replace S in (2):M = $15,000 + 0.20 \times 22,938$ M = 19,588 X Y Stores Maintenance Already allocated 70,000 30,000 20,000 15,000 Recharge maintenance: (22,938) 4,588 Recharge maintenance: (22,938) cards: p_u Materials (4kg × \$3) 12 Labour (4hrs × \$2) 8 Var. 142 December 2008 examinations PaPer F5 Chapter 20 Costs: A 10 B 4 14 Profit \$2 Costs 4 16 Profit \$2 Costs 4 16 Profit \$4 Answer to Example 2 (a) Transfer price = 15 × 1.2 = \$18 p.u. (b) Selling price 30 Costs: A 15 B 5 20 Profit \$10 (c) A B Total Profit 18 Selling price 30 Cost 15 Total Profit \$2 (c) A B Total Profit \$4 Costs 8 32 Profit \$2 (c) A B Total Profit \$4 Costs 8 32 Profit \$4 Costs 8 32 Profit \$2 (c) A B Total Profit \$4 Costs 8 32 Pro Example 4 For A: T.P. > 20 For B: T.P. < 30 - 8 < 22 Sensible T.P. < 30 - 8 < 22 Sensible T.P. between \$20 and \$22 p.u. Answer to Example 5 For A: T.P. > 15 For B: T.P. < 35 - 10 < 25 Sensible range between \$15 and \$25 p.u. For latest news and course notes updates please visit www.opentuition.com 25. 120 December 2008 examinations PaPer F2 Cost cards: desk chair Materials 12 8 Labour 8 2 Overheads: 80 Assembly 9 1.50 10 5.00 Finishing 19 6.50 \$39 \$16.50 Answer to Example 4 Total Processing Packing Canteen Factory Heat 5,000 3,125 1,563 312 (cubic space) Factory Heat 5,000 12,500 6,250 1,250 (cubic space) Factory Heat 5,000 3,125 1,563 312 (cubic space) Factory Heat 5,000 12,500 6,250 1,250 (cubic space) Factory Heat 5,000 3,125 1,563 312 (cubic space) Factory Heat 5,000 3,125 1,563 312 (cubic space) Factory Heat 5,000 12,500 6,250 1,250 (cubic space) Factory Heat 5,000 12,500 6,250 1,250 (cubic space) Factory Heat 5,000 3,125 1,563 312 (cubic space) Factory Heat 5,000 12,500 6,250 1,250 (cubic space) Factory Heat 5,000 12,5 Canteen 18,000 - - 18,000 Welfare 5,000 2,500 2,000 500 (No of employees) \$80,000 \$36,125 \$22,813 \$21,062 Answer to Example 5 Processing Packing Canteen 11,701 9,361 (21,062) (no. 60% 80% Notes1. (9 marks) For free ACCA resources visit BFG Limited is investigating the financial viability of a new product the S-pro. (8 marks) (25 marks)For free ACCA resources visit The following information relates to Preston Financial Services, an accounting practice. Answers to examples 123 Chapter 4 Answer to Example 1 (a) Total overheads \$190,000 Total labour hours A 20,000 × 2 = 40,000 B 25,000 × 1 = 25,000 2,000 C 2,000 × 1 = 67,000 hours 190,000 O.A.R. = \$2.836 per hour 67,000 Cost cards: A B C Materials 5 10 10 Labour 10 5 5 5.68 2.84 2.84 Overheads (at \$2.84 per hr) 20.68 17.84 17.84 Selling price 20 20 20 \$(0.68) \$2.16 \$2.16 Profit / Loss (b) Total A B C Set-up costs 90, 000 = 3, 600) (Cost per set up = 90,000 36,000 46,800 7,200 25 Receiving 30, 20 \$(0.68) \$2.16 \$2.16 Profit / Loss (b) Total A B C Set-up costs 90, 000 = 3, 600) (Cost per set up = 90,000 36,000 46,800 7,200 25 Receiving 30, 20 \$(0.68) \$2.16 \$2.16 Profit / Loss (b) Total A B C Set-up costs 90, 000 = 3, 600) (Cost per set up = 90,000 36,000 46,800 7,200 25 Receiving 30, 20 \$(0.68) \$2.16 \$2.16 Profit / Loss (b) Total A B C Set-up costs 90, 000 = 3, 600) (Cost per set up = 90,000 36,000 46,800 7,200 25 Receiving 30, 20 \$(0.68) 000 = 1, 364) (Cost per delivery = 30,000 13,636 13,636 2,728 22 Despatch 15, 000 (Cost per order = 250) 15,000 Materials 5 10 10 Labour 10 5 5 3.90 3.79 8.63 Overheads 18.90 18.79 23.63 Selling price = \$20 p.u. Target return = 40% of selling price = \$20 p.u. Target return = 40\% of selling price = $$20 \text{ p.$ Material Mix Variance \$1,800 (F) \$2,253 (F) \$2,800 (F) Material Yield Variance \$2,126 (F) \$5,844 (F) \$9,752 (F) Total Variance \$4,226 (F) \$7,197 (F) \$10,352 (F) Total Variance \$4,226 (F) \$10,352 (F) Total Var whether product S-pro will provide the target net cash flow. 128 December 2008 examinations PaPer F2 Answer to Example 2 Total Marginal Marginal S.P. p.u. Demand Cost p.u. Total cost 16 100 14.0 1,600 1,400 200 1,600 1,400 15.5 200 13.9 3,100 2,780 320 1,500 1,380 15 300 13.8 4,500 4,140 360 1,400 1,360 $14.5\ 400\ 13.7\ 5,800\ 5,480\ 320\ 1,300\ 1,340\ 14\ 500\ 13.6\ 7,000\ 6,800\ 200\ 1,200\ 1,320\ 13.5\ 6,100\ 1,320\ 13.5\ 8,100\ 8,100\ -1,100\ 1,300\ 1,30\ 1$ price is $\pm 12 + 16$, $000 \times \pm 1 = \pm 18.40 - 2$, 500 1 P = 18.40 - Q 2, 500 (or P = 18.40 - 0.0004 Q) Answer to Example 5 1 P = 50 - 0.01Q 2 dR = 50 - 0.01Q 2 dR = 50 - 0.01Q 2 dR = 50 - 0.01Q = 20 Q = 1,500 When Q = 1,500 When Q = 1,500 P = 50 - 0.01Q = \$35 p.u. 11. 132December 2008 examinations PaPer F2 (c) Material usage budget Wood Varnish X 2,100u $\times 2 = 12,500 \times 2$ 4,200 u $\times 3 = 12,600 \times 2$ × \$8 × \$4 \$210,400 \$58,800 (e) Labour budget hours X 2,100u × 4 = 8,400 Y 4,200u × 6 = 25,200 24,800 Z 3,100u × 8 = 58,400 hours × 3 \$175,200 Answer to Example 2 Flexed Actual Variances Sales 12,000u 12,000 u 120,000 15,000 Variable o/h - 105,000 103,500 Contribution 15,000 18,500 10,000 11,000 1,000 (F) Sales volume variance (2,000 × \$1.25) 12,500 2,500 (F) Sales volume variance (2,000 × \$ overheads Budget 10,000 1,000 (A) 11,000 Variance Actual profit \$7,500 15. A target net cash flow of \$130,000 is required in order for this project to be acceptable. Answers to examples 125 Profit \$ 95,000 A: 19,000 × \$5 B: 10,000 25 28 Selling price Materials 8 20 Throughput p.u. \$17 \$8 Machine hrs p.u. 2 1 Contribution per hour \$8.50 \$8 Production units hours $40,000 \times 1hr = 8,000 \times 1hr = 8,000$ \$7.50 Cost per factory hour = \$48,000 Throughput accounting ratios: 8.50 = 1.13 A: 7.50 8 = 1.07 B: 7.50 8. You have been provided with financial information relating to the practice in appendix 1. Therefore, the effective standard cost of roduction: 50,020 Standard cost of actual production (1,000 units at \$45.60) 45,600 4,420 (A) Total variance id e time variance: Actual idle hours (8,200 - 7,740) 460 hours Standard idle time (8,200 × 5%) 410 hours Excess idle time 50 hours \$300 (A) Idle time variance: 50 hours at \$6.00 = Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Efficiency variance: 50 hours at \$6.00 = 140 hours × \$6 = (Check: Rate of pay 3,280 (A) Hours × \$6 = (Check: Rate of pay 3,280 (A) Hours × \$6 = (Check: Rate of pay 3,280 (A) Hours × \$6 = (Check: Rate of pay 3,280 (A) Hours × \$6 = (Check: 840 (A) 4,420 hours Total 22. 7. (4 marks)(b) The board has asked that the variances be calculated for Month 4. All purchases are made for cash5. In the main the clients are wealthy, self-employed and have an average age of 52. Fixed salary costs do not change. Additional maintenance costs are relevant. S-pro will require additional space to be rented. (b) Lost contribution from Rooks (15,000) Save fixed overheads 5,000 Extra contribution from Crowners 20,000 Extra fixed costs of Crowthers (6,000) Net gain from ceasing Rooks 4,000 Therefore, should cease production of Rooks and produce Crowners instead. Answer to Example 2 There is no spare material or labour The spare demand for executive chairs is 5 chairs (10 - 5) 9. Note: The learning curve formula is given on the formulae sheet. 140 December 2008 examinations PaPer F2 Chapter 17 Answer to Example 1 2007 2006 790 () Net profit margin 11% 8.5% 7, 180 1, 795 () Gross profit margin 25% 22.5% 7, 180 790 () Return on capital employed 29.4% 25.7% 2, 690 478 () Return on equity capital 21.8% 19% 2, 190 7, 180 () Asset turnover 2.67 3.02 2, 690 2, 314 () Current ratio 2.4 2.4 965 1, 308 () Quick ratio (or acid test) 1.36 1.15 965 1, 006 (× 365) Inventory turnover 68.2 days 5, 385 500 () Gearing ratio 22.8% 28.6% 2, 190 478 () Earnings per share \$0.40 \$0.37 1, 200 P/E ratio 5.75 5.41 169 ÷ 1, 200 () Dividend yield 6.12% 6.60% 230 790 () Interest cover 15.8 8.88 50 Chapter 18 No Examples 23. 134 December 2008 examinations PaPer F2 Answer to Example 4 Moving Trend Seasonal % variation Average Variation 2000 1 80 2 87 84.75 3 82 87.25 86 -4 95.3 4 90 89.25 88.25 + 1.75 102.0 2001 1 90 92 90.62 - 0.62 99.3 2 95 95 93.5 + 1.5 101.6 3 93 98.75 96.87 - 3.87 96.0 4 102 103 100.87 + 1.13 101.1 2002 1 105 105.5 104.25 + 0.75 100.7 2 112 109 107.25 + 4.75 104.4 3 103 4 116 1 2 3 4 2000 - -4 + 1.75 2001 - 0.62 + 1.5 - 3.87 + 1.13 2002 + 0.95 + 4.75 - Total + 0.13 + 6.25 - 7.87 + 2.88 Averages + 0.06 + 3.12 - 3.93 + 1.44 Answer to Example 5 1 2 3 4 2000 - 95.3 102.0 2001 99.3 101.6 96.0 101.1 2002 100.7 104.4 - Total 200 206 191.3 203.1 Averages 100% 103% 95.6% 101.5% Answer to Example 6 Average units Total time time 1 100 100 2 75 150 4 56.25 225 8 42.1875 337.5 hours Time for 8 337.5 Time for first 100 Time for additional 7 237.5 hours Answer to Example 7 (a) log 0.85 b = -0.2345 log 2 y = axb for 16 batches y = 200 × 16-02345 = 104.3912 Total time for next 15 = 1,470 hours Time for next 15 = 1,470 hours Time for next 15 = 1,470 hours Time for 16 = 16 × 104.4 = 1,670 hours Time for next 15 = 1,470 hours Time for next 15 = 1 current financial year they employed a new production manager to oversee the manufacturing process and to work alongside the purchasing manager. The correct interest rate is the overdraft rate since this represents the incremental cost the company will pay. (6 marks)(iii) Outline two suggestions how the performance management system might be changed to better reflect the performance of the production manager. Round variances to the nearest \$. On the one hand, the cost variances look on the whole favourable, but the sales are significantly down and the overall profitability is decreasing. In appendix 2, you have been provided with non-financial information which is based on the balanced scorecard format. overheads 5 Fixed overheads 5 Fixed overheads 2 (20,000/10,000) 27p.u Selling price 35p.u Standard profit 8p.u (b) Profit Statements January February 315,000 ($11,500 \times 35$) 402,500 Sales: ($9,000 \times 35$) Cost of sales: Opening stock - ($2,000 \times 35$) 402,500 Sales: ($9,000 \times 35$) 402,500 Sales: ($9,000 \times 35$) Cost of sales: Opening stock - ($2,000 \times 35$) 402,500 Sales: ($9,000 \times 35$) 402,500 Sale \$12) 114,000 Labour (11,000 × \$8) 88,000 (9,500 × \$8) 76,000 Variable o/h (11,000 × \$5) 55,000 (9,500 × \$5) 47,500 22,000 19,000 Fixed o/h (11,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × \$2) 243,000 310,500 (54,000) - Less: Closing stock (2,000 × \$2) (9,500 × absorption of fixed overheads 2,000 (1,000) Actual fixed o/h's: 20,000 Actual: 20

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