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**Suggested Answer Syl08 Dec13 Paper 17**  
Suggested Answer\_Syl12\_Dec13\_Paper 8 Board of Studies, The Institute of Cost Accountants of India (Statutory Body under an Act of Parliament) Page 2 (f) State the cost units applicable to the following industries: Cement, Goods Transport, Education, BPO 2 Answer: (a) Change in activity level = difference in hours = 14,000 ...

**Suggested Answer Syl08 Dec13 Paper**  
Suggested Answer\_Syl108\_Dec13\_Paper 8 Board of Studies, The Institute of Cost Accountants of India (Statutory Body under an Act of Parliament) Page 3 Fixed cost = 32,000 - (2,000 x 5) = `22,000/- (ii) correct option not given Contribution per unit = Fixed Cost/ BEP = 22,500/ 15,000 = `1.5

**Answers - ACCA Global**  
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**Suggested Answer\_Syl08\_Dec13\_Paper 9 Intermediate ...**  
Suggested Answer\_Syl108\_Dec13\_Paper 10 Board of Studies, The Institute of Cost Accountants of India (Statutory Body under an Act of Parliament) Page 4 1994: 3+2 (i) Vacant land given on lease or license for construction of a building or temporary structure at a later stage to be used for furtherance of business or commerce.

**ICWA PORTAL: ANSWERS TO CC PAPERS**  
Dec-13 Suggested Answers (Syllabus-12) CC Answers 2012 Syllabus for Inter/Final; RTP-Inter & Final (Syllabus 2012) for June-14, Dec-13; Dcember-13 Suggested Answers (Syllabus-08) RTP June-14 (2008 Syllabus) DT / IDT Amendments for June/Dec-14 Term; RTP Dec-13 (2008 Syllabus)

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Fundamentals Level - Skills Module, Paper F5 Performance Management December 2013 Answers 1 (a) Incremental revenue Less VC Net profit/(loss) Further process? L (1,200 x 0.95 x \$6.70) (1,200 x \$0.5) \$348 Yes ... The suggested transfer price being used is actual marginal cost.

**Suggested Answer Syl08 Dec13 Paper 5 - Institute of Cost ...**  
Suggested Answer\_Syl108\_Dec13\_Paper 8 Fixed cost = 32,000 - (2,000 x 5) = ` 22,000/- (ii) correct option not given Contribution per unit = Fixed Cost/ BEP = 22,500/ 15,000 = ` 1.5 Selling price = Variable cost + Contribution per unit = (45 + 1.5) = ` 46.50/- P/V ratio = (Contribution/ Sales) x 100 = (1.5/46.50) x 100 = 3.23%

**Suggested Answer Syl08 Dec13 Paper 8 - Institute of Cost ...**  
Suggested Answer\_Syl108\_Dec13\_Paper 5 Board of Studies, The Institute of Cost Accountants of India (Statutory Body under an Act of Parliament) Page 1 INTERMEDIATE EXAMINATION

**Suggested Answer\_Syl108\_Dec13\_Paper 8 Intermediate ...**  
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