

**ATC**

**ACCA**

**PAPER 2.4**

**FINANCIAL MANAGEMENT AND CONTROL**

**REVISION QUESTION BANK**

**DECEMBER 2001**

No responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication can be accepted by the author, editor or publisher.

This training material has been published and prepared by Accountancy Tuition Centre Limited

16 Elmtree Road  
Teddington  
TW11 8ST  
United Kingdom.

Editorial material Copyright © Accountancy Tuition Centre Limited, 2001.

All rights reserved. No part of this training material may be translated, reprinted or reproduced or utilised in any form either in whole or in part or by any electronic, mechanical or other means, now known or hereafter invented, including photocopying and recording, or in any information storage and retrieval system, without permission in writing from the Accountancy Tuition Centre Limited.

## **Acknowledgement**

Past ACCA examination questions are the copyright of the Association of Chartered Certified Accountants and have been reproduced by kind permission.



## FINANCIAL MANAGEMENT AND CONTROL

### CONTENTS

<i>Question</i>		<i>Page</i>	<i>Answer</i>	<i>Marks</i>	<i>Date worked</i>
<b>STANDARD COSTING AND VARIANCE ANALYSIS</b>					
18	Perseus Co Ltd ( <i>ACCA J94</i> )	16	1039	20	
19	Component RYX ( <i>ACCA D96</i> )	17	1040	20	
20	Alpha UK ( <i>ACCA J97</i> )	17	1043	20	
21	Backward variances ( <i>ACCA J99</i> )	19	1044	20	
<b>ADVANCED VARIANCE ANALYSIS</b>					
22	Material variances ( <i>ACCA J91</i> )	20	1046	30	
23	Acca-chem Co plc ( <i>ACCA D95</i> )	21	1049	20	
24	Coiffure control ( <i>ACCA D97</i> )	22	1052	20	
25	Information Source ( <i>ACCA D98</i> )	23	1053	20	
26	Milbao plc ( <i>ACCA Paper 9 J95</i> )	24	1056	35	
<b>COSTING METHODS</b>					
27	Your Company ( <i>ACCA D94</i> )	25	1059	20	
<b>FINANCIAL MANAGEMENT</b>					
<b>FINANCIAL OBJECTIVES</b>					
28	Company objectives	25	1061	20	
29	Cleevmore Water Authority ( <i>ACCA D95</i> )	25	1063	20	
<b>WORKING CAPITAL MANAGEMENT</b>					
30	Keswick plc ( <i>ACCA J96</i> )	26	1065	20	
31	Ripley plc ( <i>ACCA D96</i> )	27	1068	20	
32	Fenton Security ( <i>ACCA J99</i> )	28	1070	20	
<b>THE FINANCIAL AND ECONOMIC ENVIRONMENT</b>					
33	Pellas Ltd ( <i>ACCA J98</i> )	29	1072	20	

Traditionally this topic has generally been examined within other questions –

# FINANCIAL MANAGEMENT AND CONTROL

## CONTENTS

<i>Question</i>		<i>Page</i>	<i>Answer</i>	<i>Marks</i>	<i>Date worked</i>
-----------------	--	-------------	---------------	--------------	--------------------

### SOURCES OF FINANCE

34	Collingham plc (ACCA J95)	30	1076	20	
35	Burnsall plc (ACCA D95)	31	1079	20	
36	Phoenix plc (ACCA D97)	33	1081	20	
37	PCB plc (ACCA D98)	34	1083	20	
38	Jeronimo plc (ACCA J99)	35	1085	20	

### INVESTMENT DECISIONS

39	Filtrex plc (ACCA D94)	36	1087	20	
40	Armcliff Ltd (ACCA J95)	36	1090	20	
41	Howgill (ACCA J96)	38	1092	20	
42	Burley plc (ACCA D96)	39	1095	20	
43	Deighton plc (ACCA J97)	40	1097	20	
44	Whirlygig plc (ACCA J97)	41	1099	20	
45	Blackwater (ACCA D97)	42	1101	20	
46	Chromex plc (ACCA J98)	42	1102	20	
47	Prime Printing plc (ACCA D98)	43	1104	20	

### CASE STUDIES

48	Arctica (ACCA J95)	44	1107	35	
49	YZPK Packing Co Ltd (ACCA D95)	45	1110	35	
50	Behemoth plc (ACCA J96)	47	1113	35	
51	LKL plc (ACCA D96)	49	1116	35	
52	Bardsey plc (ACCA J97)	51	1121	40	
53	Marton Ltd (ACCA D97)	52	1125	40	
54	Stadium Eats (ACCA J98)	54	1128	40	
55	Buntam plc (ACCA D98)	56	1131	40	
56	The Independent Film Co plc (ACCA J99)	57	1137	40	

