

Management Accounting Costing Workbook

Corrections

Page 118 Question 7.9

Tutorial note: if total amounts (rather than per unit amounts to two decimal places) are used, the contribution amounts are SC21 £7,490, SC29 £12,950, SC46 £6,100. These give a total contribution of £26,540, which results in a budgeted loss of £4,500.

Pages 143 and 157 Task 7

For the text of task 7, above part (b) please delete 'per quarter' and insert 'for the period'.

Page 184

The flexed budget figure for Profit from operations should read 3,776 (not 3,766).