

18. Select all of the following that correspond to the decision to include the investment in a portfolio (variable x):
- ☐ The probability of error in other variables
 - ☐ Whether the variable goes in variable order in portfolio
 - ☐ Whether there is a limit to the variable over several periods
 - ☐ Whether it makes sense to include the variable in the portfolio

100 0.000000
 101 0.000000
 102 0.000000
 103 0.000000

18. <http://www.technology.culture.museum/>

- And all the following follow from all previous lemmas:
- (22) $\text{Direct Cost} \leq \text{Indirect Cost}$ if and only if $\text{Direct Cost} \leq \text{Indirect Cost}$.
 - (23) $\text{Direct Cost} \leq \text{Indirect Cost}$ if and only if $\text{Direct Cost} \leq \text{Indirect Cost}$.
 - (24) It is not possible to identify a cost as Direct Cost if it is difficult to identify cost unit and not "feasible".

Figure 1

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- Which of the following would appear in a cash budget?
- Real Estate Income of \$10,000. **NO, NO, YES, CASH FLOW**
 - Depreciation of the equipment of \$15,000. **NO, NO, CASH FLOW**
 - Cost of goods sold of \$20,000. **NO, YES, YES, CASH FLOW**
 - Interest earned on a loan of \$5,000. **NO, YES, YES, CASH FLOW**

.....

10. *Wendenburg Co. operates a differential piecework scheme. Higher rates are paid for additional units produced beyond the normal rate.*

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1998

3/4 units $\left\{ \begin{array}{l} 100 \text{ units x 1/4 unit} = 100 \\ 100 \text{ units x 1/4 unit} = 100 \\ 100 \text{ units x 1/4 unit} = 100 \end{array} \right.$

Abstract

- 2.2. A second dataset is being generated covering the next three months. The following table is available:

Reference	Year
Reference 1	2002, 2003
Reference 2	2002, 2003
Reference 3	2002, 2003

1000

Items of new material purchases are added immediately to cost. The replacement and gathering items, which are not new material, are added to the cost of the material.

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Month 1: 63000 - 2nd Month: 67500
- 3rd Month: 72000

$$\text{Modell 2: } \begin{cases} \text{BSP}_{\text{neu}} = \left[\begin{matrix} 2 \cdot \text{Modell 1} & = & 1350 \\ 7 \cdot \text{Modell 2} & = & 5000 \end{matrix} \right] \end{cases}$$

Month 3: 733ms $\left[\begin{array}{l} \text{2 of Month 3} = \text{Pulse} \\ \text{2 of Month 3} = \text{Spike} \end{array} \right.$

Month 3 = $\text{Lump Sum} + \text{Rent} = \text{Lump Sum} + 100$

18. Select a new insured development costs of 20,000 for both an active product. Further development costs of 10,000 would be incurred for the new product. The new product is expected to generate 100,000 in incremental cash flows over its 10-year life.

Year	Population	Population	Population
1990	100	100	100
2000	100	100	100
2010	100	100	100
2020	100	100	100

28. A customer has requested an estimate of the cost of building a house. A summary of estimate costs is shown below.

[illegible]

which were thought to be essential for the role of the membrane growth is. First of all, some

[illegible]

DM	=	Income	
DL	=	Expense	
Diff. bet. x Expense	=	Expense	
Reduction Cost		260000	
other = 1/3		260000	= 260000 x 1/3
Total Cost		260000	1/3

Acca Past Papers June 21

Richard Bailey



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