

All the units that will be produced in November will be sold in November for £74.99 each.

(a) Calculate the forecast profit or loss for the month of November 2024.

(2 marks)

Kushway plc classes all semi-fixed costs as fixed costs when calculating the break-even point.

(b) Calculate the forecast break-even point in units for the month of November 2024.

(2 marks)

(c) Calculate the forecast margin of safety for the month of November 2024.

(i) in sales units.

(2 marks)

(ii) as a percentage of sales.

(2 marks)

In 2025, Kushway plc is expecting costs of production to rise. Kushway plc will try to control all costs in 2025.

(d) Evaluate which type of costs, fixed costs or variable costs, are the easiest to control.

(2 marks)

**Total for Question 3 = 5.5 marks**

## Accounting A2 Ial Jan2015 Paper

**L Towne**

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