



Faculty of Health Sciences

Bachelor of Honours in Medical and Health Product Management

BSM 2143 Management Accounting

Batch – 04 (Parallel to FHS Batch 09)

2nd year 1st semester

End Semester Assignment Examination

Date: 26th of June 2026

Time: 11.30 a.m. – 12.30 p.m. (One hour)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **Two (02)** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

Explain **five (05)** objectives of management accounting in a pharmaceutical or health products organization.

Question 02

(100 marks)

CarePlus Healthcare Ltd manufactures nutritional supplements and medical wellness products. The company operates with two production departments and two service departments.

Two production departments

- Mixing Department
- Packaging Department

Two service departments

- Quality Control Department
- Maintenance Department

The following annual overhead expenses have been extracted from the company records.

Particulars	Amount (Rs.)
Indirect Salaries and Supervision	
Mixing Department	1,200,000
Packaging Department	900,000
Quality Control Department	700,000
Maintenance Department	800,000
Total	3,600,000
Indirect Materials	
Mixing Department	450,000

Packaging Department	300,000
Quality Control Department	150,000
Maintenance Department	100,000
Other Overheads	
Electricity	600,000
Factory Rent	1,200,000
Insurance of Machinery	250,000
Depreciation of Machinery	1,500,000
Factory Administration Expenses	850,000
Total	4,400,000

Additional Information

Department	Value of Machinery (Rs.)	Floor Area (sq. m)	Number of Employees	Direct Labour Hours	Machine Hours
Mixing Department	7,000,000	8,000	250	900,000	1,800,000
Packaging Department	4,000,000	6,000	200	700,000	1,200,000
Quality Control Department	2,000,000	4,000	100	-	-
Maintenance Department	1,000,000	2,000	50	-	-
Total	14,000,000	20,000	600		

Details of Materials Issued to Production Departments

Department	Amount (Rs.)
Mixing Department	5,000,000
Packaging Department	3,000,000
Total	8,000,000

Product Information

Particulars	Product X	Product Y
Direct Cost (Rs.)	150	250
Mixing Department	6 Machine Hours	12 Machine Hours
Packaging Department	4 Machine Hours	8 Machine Hours
Assembly and Packing	8 Labour Hours	16 Labour Hours

- 2.1 Prepare an Overhead Analysis Schedule using appropriate bases of apportionment. (50 marks)
- 2.2 Calculate the overhead absorption rate for each production department. (30 marks)
- 2.3 Calculate the total production cost for Product X and Product Y. (20 marks)



Faculty of Health Sciences
Bachelor of Honours in Medical and Health Product Management
BSM 2143 Management Accounting
Batch – 04 (Parallel to FHS Batch 09)
2nd year 1st semester
End Semester SEQ Examination

Date: 26th of June 2026

Time: 9.00 a.m. – 11.00 a.m. (Two hours)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **Four (04)** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

1.1 Write short notes on the following.

- | | |
|-----------------------------|------------|
| 1.1.1 Management Accounting | (20 marks) |
| 1.1.2 Cost Centre | (20 marks) |
| 1.1.3 Budgetary Control | (20 marks) |
| 1.1.4 Standard Costing | (20 marks) |
| 1.1.5 Variance Analysis | (20 marks) |

Question 02

(100 marks)

Healthy Life Pvt Ltd manufactures herbal health drinks. The following information relates to the month of March 2026:

Direct Materials = Rs. 2,900,000

Direct Labour = Rs. 1,450,000

Factory Rent = Rs. 4,120,000

Indirect Materials = Rs. 660,000

Administrative Salaries = Rs. 850,000

Selling and Distribution Expenses = Rs. 880,000

Units Produced = 25,000 units

- | | |
|---|------------|
| 2.1 Classify the above costs into direct costs, indirect costs, production costs, and non-production costs. | (25 marks) |
| 2.2 Prepare a Cost Sheet showing total cost and cost per unit | (25 marks) |
| 2.3 Explain the importance of cost classification in managerial decision-making. | (50 marks) |

Question 03**(100 marks)**

Medicare Nutrition Ltd produces vitamin supplements with the following details:

Selling Price per bottle = Rs. 1,500

Variable Cost per bottle = Rs. 900

Fixed Costs = Rs. 1,200,000 per year

- 3.1 Calculate the contribution per bottle. (25 marks)
- 3.2 Calculate the break-even point in units and sales value. (25 marks)
- 3.3 Calculate the number of units required to earn a target profit of Rs. 600,000. (25 marks)
- 3.4 Explain the usefulness of Cost-Volume-Profit (CVP) analysis for management decision-making. (25 marks)

Question 04**(100 marks)**

- 4.1 A health supplement company purchased raw materials worth Rs. 500,000 during the month. Direct labour cost amounted to Rs. 200,000 and factory overheads were Rs. 150,000.

- 4.1.1. Calculate the total manufacturing cost. (25 marks)

- 4.1.2 If 10,000 units were produced, calculate the cost per unit. (25 marks)

- 4.2 WellCare Pharmaceuticals is preparing a cash budget for the month of June 2026. The following information is available:

- Opening Cash Balance = Rs. 300,000
- Expected Cash Sales = Rs. 500,000
- Credit Sales Collection = Rs. 700,000
- Purchase Payments = Rs. 600,000
- Salary Payments = Rs. 250,000
- Equipment Purchase = Rs. 200,000
- Other Operating Expenses = Rs. 100,000

- 4.2.1 Prepare a Cash Budget for June 2026. (25 marks)

- 4.2.2 State **(03) three** advantages of budgeting in health product organizations. (25 marks)



Faculty of Health Sciences
Bachelor of Honours in Medical and Health Product Management
MHPM 3243 Clinical Trials
Batch – 02 (Parallel to FHS Batch 07)
3rd year 2nd semester
End Semester SEQ Examination

Date: 23rd of July 2026

Time: 9.00 a.m. – 12.00 p.m. (Three hours)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **SIX (06)** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

- 1.1 List 3 ethical norms in clinical research. (20 marks)
- 1.2 Differentiate clinical trials from observations studies. (30 marks)
- 1.3 What is the difference between case report and case series? (20 marks)
- 1.4 Discuss the clinical phases of drug development process. (30 marks)

Question 02

(100 marks)

- 2.1. Explain the key components of a clinical trial protocol. (20 marks)
- 2.2 Relate the Pharmacovigilance process in assuring the safety of a drug. (20 marks)
- 2.3 Differentiate.
 - 2.3.1 Adverse event (15 marks)
 - 2.3.2 Serious Adverse event (15 marks)
 - 2.3.3 Adverse drug reaction (15 marks)
 - 2.3.4. SUSAR (15 marks)

Question 03

(100 marks)

A pharmaceutical company is conducting a randomized clinical trial to evaluate the efficacy and safety of a new antihypertensive drug. Participants are randomly assigned to study groups, and the investigators are considering different blinding methods and control group designs to ensure the validity and ethical conduct of the study.

- 3.1 Define randomization in clinical trials. (20 marks)
- 3.2 Explain how randomization helps to reduce selection bias. (25 marks)
- 3.3 Differentiate between single-blind, double-blind, and triple-blind study designs. (25 marks)

- 3.4 Compare placebo control and active control study designs with respect to, nature of the control treatment, situations in which each design is used. (30 marks)

Question 04 (100 marks)

- 4.1 Answer the questions based on following scenario.
A clinical trial tests a new drug for hypertension. One group receives the drug, while the control group receives a placebo, even though effective standard treatment exists.
- 4.1.1. Is the use of placebo ethical in this situation? (25 marks)
- 4.1.2 What are the ethical concerns? (25 marks)
- 4.1.3 Under what conditions can placebo be used? (25 marks)
- 4.1.4 What alternative study design could be used? (25 marks)

Question 05 (100 marks)

A pharmaceutical company conducted a multicenter phase III randomized controlled trial to evaluate the efficacy of a new oral drug for the treatment of type 2 diabetes mellitus. A total of 1,200 patients were recruited from ten hospitals and data were collected using an Electronic Data Capture (EDC) system. During routine monitoring and data review, several issues were identified:

- Some laboratory values were missing because patients failed to attend follow-up visits.
- Several patient records appeared twice in the database.
- Gender was coded as "Male", "M", "1", and "m" in different centers.
- Several patients had impossible glucose values entered the system.
- Twenty percent of participants discontinued treatment before study completion.
- The final analysis showed a mean reduction in diabetes of 1.2% in the treatment group compared with 0.6% in the control group ($p = 0.03$).

- 5.1 Explain the role of an Electronic Data Capture (EDC) system in clinical trials with its major components. (25 marks)
- 5.2 Discuss the potential impact of data quality issues present in the above scenario on the validity and reliability of the study findings. (25 marks)
- 5.3 Interpret the reported p-value (0.03) explaining significance of the effectiveness of the new oral drug. (25 marks)
- 5.4 Considering that 20% of the participants discontinued treatment before study completion, compare Intention-to-Treat (ITT) and Per-Protocol (PP) analyses by discussing the strengths and limitations of each approach. (25 marks)

Question 06 (100 marks)

- 6.1 Explain the relevance of Real-World Evidence (RWE) in healthcare decision-making. (20 marks)
- 6.2 Compare and contrast the clinical trial designs used for cosmeceuticals and nutraceuticals. (25 marks)
- 6.3 Outline the concept of Health Technology Assessment (HTA) and list four key components evaluated in HTA. (35 marks)
- 6.4 Explain Cost-Effectiveness Analysis (CEA) and identify two health outcome measures commonly used in CEA. (20 marks)



Faculty of Health Sciences
Bachelor of Science Honours in Medical and Health
Product Management
MHPM 2123 – Biochemistry I
Batch – 09
2nd Year 1st Semester
End semester Assignment Examination

Date : 24th of June 2026

Time : 03.00 p.m. – 04.00 p.m. (One Hour)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **TWO** questions.
 - Answer **ALL** questions.
 - You should write legibly in black or blue ink.
 - You are allowed to use a scientific calculator for the examination.
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QUESTION 01

(100 marks)

- 1.1. Describe the structure and function of G protein-coupled receptors (GPCRs). (40 marks)
- 1.2. Discuss the digestion, absorption, transport, and storage of lipids in the human body. (60 marks)

QUESTION 02

(100 marks)

- 2.1. Analyze the role of the following metabolic pathways in cellular energy production and biosynthesis. Include the major reactions, regulation, and clinical significance in your answer.
- 2.1.1. Hexose Monophosphate (HMP) Shunt. (50 marks)
- 2.1.2. Glycolysis. (50 marks)



Faculty of Health Sciences

Bachelor of Honours in Medical and Health Product Management

BSM 2143 Management Accounting

Batch – 04 (Parallel to FHS Batch 09)

2nd year 1st semester

End Semester Assignment Examination

Date: 26th of June 2026

Time: 11.30 a.m. – 12.30 p.m. (One hour)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **Two (02)** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

Explain **five (05)** objectives of management accounting in a pharmaceutical or health products organization.

Question 02

(100 marks)

CarePlus Healthcare Ltd manufactures nutritional supplements and medical wellness products. The company operates with two production departments and two service departments.

Two production departments

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- Packaging Department

Two service departments

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- Maintenance Department

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Additional Information

Department	Value of Machinery (Rs.)	Floor Area (sq. m)	Number of Employees	Direct Labour Hours	Machine Hours
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Quality Control Department	2,000,000	4,000	100	-	-
Maintenance Department	1,000,000	2,000	50	-	-
Total	14,000,000	20,000	600		

Details of Materials Issued to Production Departments

Department	Amount (Rs.)
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Particulars	Product X	Product Y
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- 2.1 Prepare an Overhead Analysis Schedule using appropriate bases of apportionment. (50 marks)
- 2.2 Calculate the overhead absorption rate for each production department. (30 marks)
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Faculty of Health Sciences
Bachelor of Honours in Medical and Health Product Management
BSM 2143 Management Accounting
Batch – 04 (Parallel to FHS Batch 09)
2nd year 1st semester
End Semester SEQ Examination

Date: 26th of June 2026

Time: 9.00 a.m. – 11.00 a.m. (Two hours)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **Four (04)** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

1.1 Write short notes on the following.

- | | |
|-----------------------------|------------|
| 1.1.1 Management Accounting | (20 marks) |
| 1.1.2 Cost Centre | (20 marks) |
| 1.1.3 Budgetary Control | (20 marks) |
| 1.1.4 Standard Costing | (20 marks) |
| 1.1.5 Variance Analysis | (20 marks) |

Question 02

(100 marks)

Healthy Life Pvt Ltd manufactures herbal health drinks. The following information relates to the month of March 2026:

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Direct Labour = Rs. 1,450,000

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Administrative Salaries = Rs. 850,000

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Units Produced = 25,000 units

- | | |
|---|------------|
| 2.1 Classify the above costs into direct costs, indirect costs, production costs, and non-production costs. | (25 marks) |
| 2.2 Prepare a Cost Sheet showing total cost and cost per unit | (25 marks) |
| 2.3 Explain the importance of cost classification in managerial decision-making. | (50 marks) |

Question 03**(100 marks)**

Medicare Nutrition Ltd produces vitamin supplements with the following details:

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Question 04**(100 marks)**

- 4.1 A health supplement company purchased raw materials worth Rs. 500,000 during the month. Direct labour cost amounted to Rs. 200,000 and factory overheads were Rs. 150,000.

4.1.1. Calculate the total manufacturing cost. (25 marks)

4.1.2 If 10,000 units were produced, calculate the cost per unit. (25 marks)

- 4.2 WellCare Pharmaceuticals is preparing a cash budget for the month of June 2026. The following information is available:

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- Credit Sales Collection = Rs. 700,000
- Purchase Payments = Rs. 600,000
- Salary Payments = Rs. 250,000
- Equipment Purchase = Rs. 200,000
- Other Operating Expenses = Rs. 100,000

4.2.1 Prepare a Cash Budget for June 2026. (25 marks)

4.2.2 State **(03) three** advantages of budgeting in health product organizations. (25 marks)



Faculty of Health Sciences
Bachelor of Science Honours in medical and Pharmaceutical Management
Pharmaceutical Microbiology
(MHPM 2153)

2nd Year 1st Semester -End Examination Assignment - Batch 08

Date : 8th of September 2025
Time : 1.30 p.m. – 2.30 p.m. (One hour)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **Two** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink

Question 01

(Marks 100)

- 1.1. What is antimicrobial susceptibility test (ABST)? (20 marks)
- 1.2. Write the procedure of the above test mentioning how you can interpret the results. (80 marks)

Question 02

(Marks 100)

- 2.1. State the three culture procedures used to make a bacterial culture plate. (30 marks)
- 2.2. Write the steps you follow to conduct above procedures. (70 marks)



Faculty of Health Sciences
BSc. (Hons) Medical & Health Product Management
MHPM 2133 Organic Chemistry
End Semester Examination- Assignment
2nd Year 1st Semester
8th Batch

Date: 3rd of September 2025

Time: 1.30 pm – 2.30 pm - One Hour

INSTRUCTIONS TO CANDIDATES Page

- This question paper consists of **TWO** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

You have provided it with an unknown solid compound (X). The molecular formula of the unknown compound is $C_7H_6O_3$. Compound Y forms when compound X reacts with lithium aluminum hydride ($LiAlH_4$). The molecular formula of compound Y is $C_7H_8O_2$. The Infrared (IR) spectrum of compound X (Figure 01) and the compound Y (Figure 02) are given below.

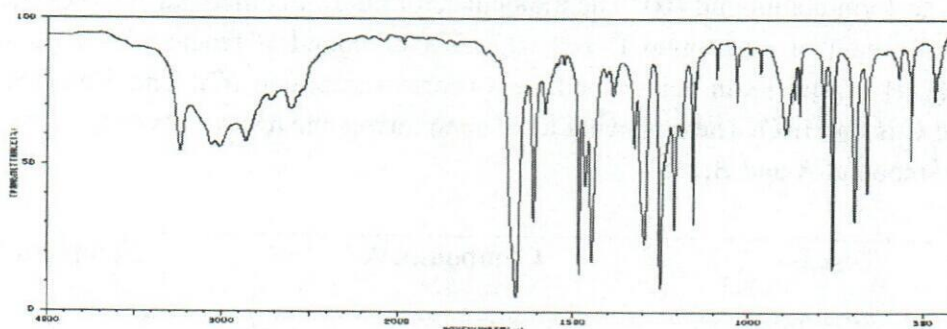


Figure 01

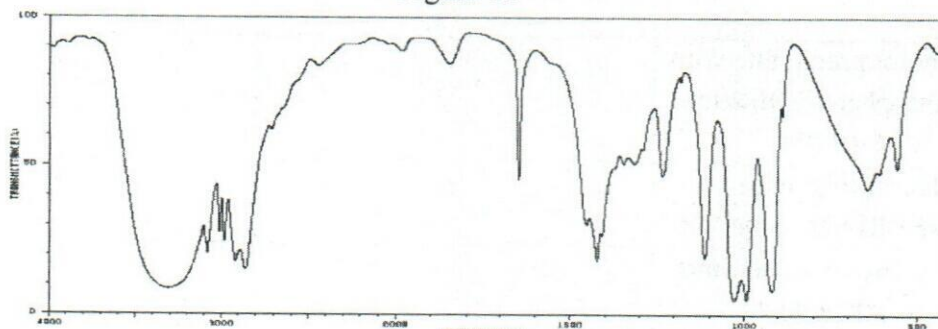


Figure 02

1.1.1 Find the degree of unsaturation (DOU) of both compound X and compound Y

(10 marks)

1.1.2 Identify the functional groups present in compound X and compound Y. The following table summarizes the test results of the functional groups for both compound X and Y.

(60 marks)

Test	Compound A	Compound B
Purple color complex with FeCl_3	✓	✓
Orange color precipitate with 2,4-dinitrophenylhydrazine (2,4-DNP)	×	×
Silver mirror with diamminesilver(I) complex	×	×

1.1.3 Draw the possible structures of the unknown compound X and compound Y.

(30 marks)

Question 02

(100 marks)

Compound (A) undergoes Friedel Craft Acylation with the presence of acetyl chloride (CH_3COCl) and AlCl_3 to form compound (B). The molecular formula of compound A is $(\text{C}_6\text{H}_4\text{CH})_2$ and the molecular formula of compound B is $\text{C}_{16}\text{H}_{12}\text{O}$. Compound B reacts with phenyl magnesium bromide ($\text{C}_6\text{H}_5\text{MgBr}$) in an acidic medium to form compound (C). The molecular formula of compound C is $\text{C}_{22}\text{H}_{18}\text{O}$. The following table summarizes the test results of the functional groups for both compound A and B.

Test	Compound A	Compound B
Solubility with water	×	×
Orange color precipitate with 2,4-dinitrophenylhydrazine (2,4-DNP)	×	✓
Silver mirror with diamminesilver(I) complex	×	×
Effervescence with sodium bicarbonate	×	×

- 1.2.1 Draw the possible molecular structure for compound A (20 marks)
- 1.2.2 Draw the possible molecular structure for compound B . (20 marks)
- 1.2.3 Draw the possible molecular structure for compound C. (20 marks)
- 1.2.4 Draw the possible molecular structure when compound A reacts with con. HNO_3 and
con. H_2SO_4 at 30°C (20 marks)
- 1.2.5 Draw the possible molecular structure when compound B reacts with 2,4-DNP (20 marks)



Faculty of Health Sciences
Bachelor of Science Honours in Medical and Health
Product Management
MHPM 2123 – Biochemistry I
Batch – 08
2nd Year 1st Semester
End semester Assignment Examination

Date : 27th of August 2025

Time : 01.30 p.m. – 02.30 p.m. (One Hour)

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **TWO** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.
- You are allowed to use a scientific calculator for the examination.

QUESTION 01

(100 marks)

1.1. Mention two (02) tests used to detect glycerol.

(10 marks)

1.2. Complete the given table considering the solubility of lipids in the given solutions.

(30 marks)

Solvent	Formation of a miscible solution	Diagram
Ethanol		
Water		
Chloroform		

1.3. Mention a test used to detect the number of double bonds of a fatty acid.

(10 marks)

1.4. Draw a flow chart to denote the practical procedure used to detect the number of double bonds of a fatty acid.

(30 marks)

1.5. As, an undergraduate student mention four (04) precautionary steps that should be carried out during the above biochemical analysis to obtain accurate results.

(20 marks)

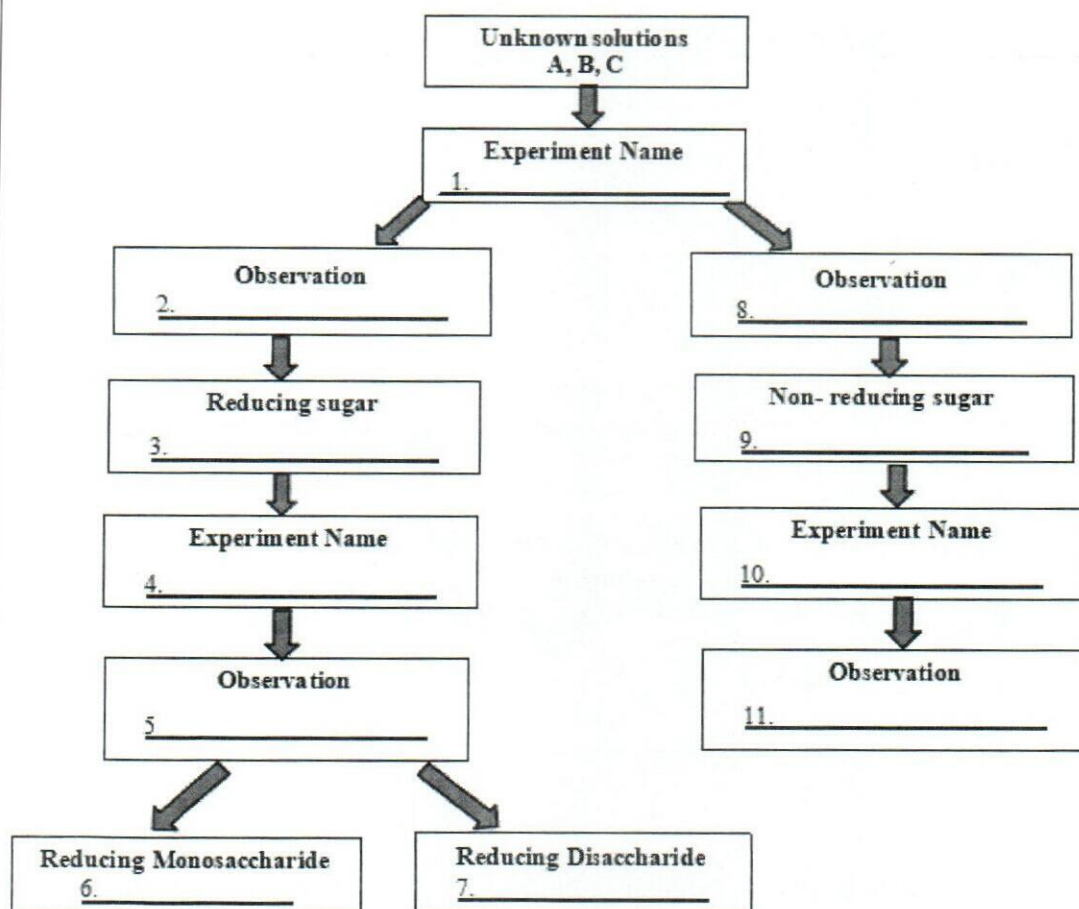
QUESTION 02

(100 marks)

2. A researcher was provided with 3 unknown solutions labelled as **A, B and C**. He carried out few biochemical analysis to identify the unknown solutions and the obtained results are depicted in the table below.

Reagent Added	A	B	C
Fehling's A & B added and solution heated	Positive	Negative	Positive
Barfoed's Reagent added and solution heated	Positive result within 3 minutes	-	Positive result within 4 to 10 minutes
Iodine Reagent added	-	Positive	-

2.1. Complete the given flow chart to identify the properties of A, B and C according to the given observations. (55 marks)



2.2. Draw a flow chart to denote the procedure used for the identification of reducing monosaccharides and disaccharides. (35 marks)

2.3. Name 2 biochemical tests that could be used to determine the presence of sugar in a urine sample. (10 marks)



Faculty of Health Sciences
B.Sc. (Hons) in Medical and Health Product Management
3rd Batch
MHPM 2143– Management Accounting
End-Semester Examination – 2nd Year 1st Semester
Assignment

Date: 1st of September 2025

Time: 11.30a.m-12. 30p.m

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **TWO** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink

Question 01

(100 marks)

- 1.1 Discuss the main functions of management accounting for a company in healthcare industry. (50 marks)
- 1.2 Explain the below cost with examples from the healthcare industry
- a. Direct cost (12.5 marks)
 - b. Indirect costs (overheads) (12.5 marks)
 - c. Fixed cost (12.5 marks)
 - d. Variable cost (12.5 marks)

Question 02

The annual overhead costs for the Enterprise Company, which has three production centers (two machine centers and one assembly center) and two service centers (materials procurement and general factory support) are as follows:

Indirect wages and supervision	(£)	(£)
Machine centers: 1 000		
X	1 000 000	
Y	1 000 000	
Assembly	1 500 000	
Materials procurement	1 100 000	
General factory support	1480 000	6 080 000
Indirect materials		
Machine centres		
X	500 000	
Y	805 000	
Assembly	105 000	

Materials procurement	0	
General factory support	10 000	1 420 000
Lighting and heating	500 000	
Property taxes	1 000 000	
Insurance of machinery	150 000	
Depreciation of machinery	1 500 000	
Insurance of buildings	250 000	
Salaries of the works management	800 000	<u>4 200 000</u>
		11 700 000

The following information is also available:

	Book value of Machinery	Area occupied	Number of employees	Direct Labour hours	Machine(£) hours
Machine shop X	8 000 000	10 000	300	1 000 000	2 000 000
Y	5 000 000	5 000	200	1 000 000	1 000 000
Assembly	1 000 000	15 000	300	2 000 000	
Stores	500 000	15 000	100		
Maintenance	<u>500 000</u>	<u>5 000</u>	<u>100</u>		
	<u>15 000 000</u>	50 000	1000		

Details of total materials issues, (i.e. direct and indirect materials) to the production centers are as follows,

Machine shop X	4 000 000	
Machine shop Y	3 000 000	
Assembly	<u>1 000 000</u>	
	<u>8 000 000</u>	

Product A and B are the main two types of products produced by the company.

	Product A	Product B
Direct Cost	100	200
Machine centre A	5 hrs	10 hrs
Machine centre B	10 hrs	20 hrs
Assembly	10 direct labor hrs	20 direct labor hours

2.1 Prepare the Overhead Analysis schedule

(100 marks)



Faculty of Health Sciences
B.Sc. (Hons) in Medical and Health Product Management
3rd Batch
MHPM-2143 – Management Accounting
End-Semester Examination – 2nd Year 1st Semester - SEQ

Date: 1st of September 2025

Time: 09.00 am – 11.00 am – Two Hours

INSTRUCTIONS TO CANDIDATES

- This question paper consists of **FOUR** questions.
- Answer **ALL** questions.
- You should write legibly in black or blue ink.

Question 01

(100 marks)

- 1.1 Explain the difference between the financial accounting and management accounting (32 marks)
- 1.2 Discuss the importance of budgeting for a business in the healthcare industry (32 marks)
- 1.3 List down the strategies of cost controlling in a healthcare industry (36 marks)

Question 02

(100 marks)

Anil expects to produce a Pharmaceutical Drug Called “Cetirizine” in the factory. The following is the information collected from the finance department for 2025.

Items	Amounts
Annual number of expected Tablets to sell	20 000
Selling price Per Tablet	\$10
Variable cost per Tablet	\$4
Annual fixed costs	\$90 000

- 2.1 Calculate the break-even in units and in value. (28 marks)
- 2.2 Calculate the margin of safety. (20 marks)
- 2.3 Calculate the expected profit for 2025 (32 marks)
- 2.4 Anil’s main ingredient Supplier Shamsi believes there could be an increase in costs in the coming year. Variable costs might increase by \$2, and annual fixed costs might increase by \$150 000. If this happens, the manager will want to raise the selling price to \$15 per pizza. Therefore, if the business wants to make the same profit (as calculated in part c), then, how many pizzas will they need to sell achieve this same desired profit, if the above increases occur? (Answers round it off to the nearest value). (20 marks)

Question 03**(100 marks)**

The following data has been provided for Hamney Healthcare Suppliers. Hamney Healthcare Suppliers sells 30% of its merchandise for cash and 70% on credit. 60% of the sales on credit are collected in the next month of sales, 25% in the second month following the sale, and the balance in the third month following the sale. Sales forecasts for the four listed months of 2025 are as follows.

Sales: (Forecasted)	
September	\$50 000
October	\$60 000
November	\$40 000
December	\$30 000

On Nov 1 the company has a cash balance of \$9 000. Hamney Healthcare Suppliers always has a minimum cash balance of \$6 000 on the first of every month to cover urgent payments. Expected cash payments during November total \$42 000 and in December \$35 640. Hamney Curtains has overdraft facilities up to \$8 000 only.

- 3.1 Prepare a schedule of expected cash receipts from September, October, November and December 2025. (60 marks)
- 3.2 Prepare a cash budget for the **two** months ended 31 December 2025 showing the expected cash balance at the end of each month. (40 marks)

Question 04**(100 marks)**

- 4.1 Company A had the below information.
 - Standard wage rate per hour: Rs. 5
 - Standard time set: 1000 hours
 - Actual wage rate per hour: Rs. 6
 - Actual time taken: 980 hours.

Calculate,

- 4.1.1 Labor rate variance (12 marks)
- 4.1.2 Labor efficiency variance (12 marks)
- 4.1.3 Total Labor cost variance (16 marks)

- 4.2 James Marshall Ltd makes a single product with the following budgeted costs per unit:
2 kg of material A at \$10/kg

Actual details:

Output 1,000 units
Material purchased and used 2,200 kg
Material cost \$20,900

Calculate,

- 4.2.1 Material price variance (20 marks)
- 4.2.2 Material usage variance (20 marks)
- 4.2.3 Total Material Cost Variance (20 marks)