

12023 CERTIFIED PUBLIC ACCOUNTANT UGUS 12023 ICPARAUGUST2023 I

F2.1: MANAGEMENT ACCOUNTING
DATE: WEDNESDAY 23, AUGUST 2023

INSTRUCTIONS:

- idara Time: Allowed: i3a hours: 15 aminutes (15 tminutes) reading icparaugust2023 icparaugust2
- 2 ar This of examination are has 202 seven us questions 12023 icparaugus 1
- 3. Marks allocated to reach question are shown at the end of icparagust 2023 icparaugust 20
- 4. Show all your workings where necessary.
- ICPARAUGUST 2023 ICPARA

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QUESTION ONE

(a) Costs can be classified according to function, time or behavior by an organization during in paraugust 2023 icparaugust 2

Required:

Citing examples, explain each of the following cost classification

3	(i) Classification according	Ito	Αfi	ano	ction	023	ICP	ARA	UGI	JST20)23 I	CPA	RAU	JGU	ST2	023	ICI	PAF	lAU	GUS	STO	24	Иa	rks	A)U
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(ii) Classification according to behavior 23 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST (22 Marks)

(iii) Classification according to time ST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST(22Marks)

(b) Overheads can be absorbed to production units using traditional method which only uses one basis of absorption; however, the method is not suitable since it doesn't take into account cost drivers. Activity based costing approach is the most suitable basis of absorbing overheads to production units. Provided below is the data for ABC Ltd for the financial year ended 31st December 2022.

Traditionally overheads were absorbed to production units using labour hours

i. PAThe following details were provided:

Particulars 3 ICPARAUGUST2023 ICPARAUGUST202	Product A2023 IC	PProduct2B3 ICI	AProducto C ICPARA
Units produced PARAUGUST 2023 ICPARAUGUST 202	3 ICPARAUG 40,000 IC	PARAUGU 3 5,000 CI	ARAUGUST2025,000
Labour hours required per unitARAUGUST202	3 ICPARAUG 6hours IC	PARAUGU 8hours CI	PARAUGUST210hours
Labour rate per hour (FRW) CPARAUGUST202	3 ICPARAUGUST2023 IC	PARAUGUST2023 ICI	PARAUGUST2023 ICPA(A)
Total prime cost (FRW) 2023 ICPARAUGUST 202	3 ICPAR 41,000,000 10	parauc 800,000	araugust .600,000 a

- ii Pal Overhead 3 costs are split anto; sets up cost, stores and scheduling on the ratio of 15:3:2 icparaugust 2023 icparaugu
- iii. Overheads are apportioned to production units using cost drivers as set out below

Overhead 023 ICPAR	A Cost driver A Cost driver	Product A ²⁰²³	Product B	Product C	Total A
Set up cost 23 ICPAR	Number of set ups T202	3 ICPARAUGUS 6003 3 ICPARAUGUS 6003	CPARAU 1,200 ²	3 ICPARA 1,0502 3 ICPARA 1,0502	3,850
Stores cost 23 ICPAR	Materials purchased	3 ICPARAUGU 10003	CPARAUGUS 002	3 ICPARAUCUS 020 3 ICPARAUGUS 120	2,310
Scheduling cost	A Number of ARAUGUST202 AUGUST2023 OF ARAUGUST202	3 ICPARAUGUS 7003 3 ICPARAUGUS 12023	CPARAUGU 500 2 CPARAUGUS 1202	3 ICPARAU (3402) 3 ICPARAU GUST 20	² 1,540
ICPARAUGUST2023 ICPAR ICPARAUGUST2023 ICPAR	Aproduction runs GUST202 Aproduction runs GUST202	3 ICPARAUGUST2023 3 ICPARAUGUST2023	CPARAUGUST202 CPARAUGUST202	3 ICPARAUGUST20 3 ICPARAUGUST20)23 ICPARA)23 ICPARA

Required:

(i) Explain cost driver as used in activity-based costing. CPARAUGUST2023 ICPARAUGUST2(13Mark)

(ii) Compute the total overheads for the year ended 31st December 2022. ARAUGUS (4 Marks)

(iii)Compute the proportion of overheads costs attributable to set up, stores and scheduling using the proportions provided and distribute them to products A, B and C.

(iv) Compute the total production costs for products A, B and C respectively. (3 Marks)

(Total: 20 Marks)

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QUESTION TWO

(a) Distinguish between job costing and batch costing methods.

(4 Marks)

(b) Mugabo Ltd is a company that manufactures products in batches. Each batch produced has 10,000 units. For the year ended 31st December 2022 the following details were availed.

Direct material cost per batch was FRW 10,000,000 Direct labor cost per batch was FRW 6,000,000

Production overheads

Department A Labor hours 1,000 @ FRW 1,000

Department B Labor hours 2,000 @ FRW 500

Department C Labor hours 3,000 @ FRW 300

Selling and administrative costs is FRW 1,100,000.

Mugabo Ltd charges a profit of 20% on sales

Required:

3 I	(i) AProduction cost per batch ARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST	2 Marks)	J
3 I	3 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2	023 ICPARAU	J
3 I	BI(ii) Post of sales per batch 3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST (2 Marks)	J
3 I	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2	2023 ICPARAU	
3 I	BI(iii): Selling price per batch ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST	2 Marks)	J
3 I	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2	2023 ICPARAU	J
3 I	s (iv) Selling price per unit 23 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust2	(13 Mark)	J
· ·		LOCO TODADAT	÷

- (c) JPG Ltd completes assignments as per the job order. The job pricing is arrived at after considering the job costs then a profit is added to the costs of a job. JPG was awarded job JJJ for the year ended 31st December 2022 whose specifications were as set out below.
- Direct material cost was FRW 20,000 per unit of the assignment.
- Direct labour cost was FRW 25,000 per unit of the assignment.
- Production overheads are absorbed on the basis of 20% of total prime cost.
- Non-manufacturing overheads accounts for 25% of the total production cost.
- To complete this job, 10,000 units had to be completed.
- To arrive at the job order price a profit of 20% on the selling price is added.

Required:

Compute the following for job JJJ:

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3	3 (i) ar Total prime cost gust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2020 icparaugust (22N	Aarks)	(
3	3 ICHARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023	ICPARAU((
3	3 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 3 i (ii)rTotal-production cost 23 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2021 icparaugust	Aarks)	(
3	8 ICBARA (GUST 2023 ICPARAUCUST 2023 ICPARAUGUST 2023	CPARAU((
3	B (1111) A VIAI 11911-111AHWIACIUI 1118 QYELUCAU: 3 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2(13	Mark)	(
3	BIC DARA (CUST 2003 ICPARAUGUST 2023	(larks	(
3	3 NAAKANNUU 12929 PAKANNUU 1991 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2025	Hanks)	(
3	3 ICPAPATIONAL TOO OF THE PARTICLE OF THE PARAUGUST 2023 ICPARAUGUST 2023	(Aarks	(
3		ICPARAOU	
3	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICCARAUGUST2023 ICCARAUGUST2	larks)	(
	3 ICPARAUGUSTZ023 ICPARAUGUSTZ023 ICPARAUGUSTZ023 ICPARAUGUSTZ023 ICPARAUGUSTZ023 ICPARAUGUSTZ023 ICPARAUGUSTZ023	ICPARAU((

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QUESTION THREE

(a) Explain service costing as used in management accounting. ST2023 ICPARAUGU (2 Marks)

(b) Service costing being one of the costing methods has its merits and demerits.

Required:

In connection with the statement above; explain the 2 merits and 2 demerits of service costing as a costing method. ICPARAUGUST2023 ICPARAUGUS

- (c) DN Ltd is a company operating in the transport sector and it offers delivery of goods and paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda. For the year ended 31st December 2022, paradustric services to clients across the republic of Rwanda.
 - The company had a 10 tyres vehicle
 - Tires replacement was after covering 100,000 kms at a cost of FRW 80,000 per tire
 - Fueling was 20 litres per 100 kms covered at a cost of FRW 2000 per liter
 - Annual operating license was FRW 200,000
 - Depreciation was at the rate of 25% per annum with zero residual value
 - u The cost of the vehicle was FRW 150,000,000 with a useful life of 10 years and range of the vehicle was FRW 150,000,000 with a useful life of 10 years and FRW 25 million salvage value.
 - Servicing is done at a cost of FRW 50,000 after covering every 20,000kms
 - Number of kilometers covered during the year was 100,000
 - Driver and his assistant remuneration was FRW 200,000 each per month.

Required:

Compute for the year ended 31st December 2022:

	(i) Total cost of tires replacement (GUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST22 Marks	ΑU
	3 MARAUUUS12U23 TEPARAUGUN 12U23 TUPAKAUGUST2023 TEPARAUGUST2023 TEPARAUGUST2023 TEPARAUGUST2023 TEPARAUGUST2U	ΑU
	3 (ii) RT otal fueling cost ist2023 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust(2-Marks	ΑU
0	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARA	AU
	3 (iii) Annual depreciation charges ugust 2023 icparaugust 2023 icparaugust 2023 icparaugust (2 Marks	AU
	3 ICPARAUGUS I 2023 ICPARA	ΑU
	3 (iv). Total servicing cost 2023 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust $(2$:Marks	AU.
	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST20	ΑU
	3 (v) r Total annual operating cost august2023 icparaugust2023 icparaugust2023 icparaugust (2 2 Marks	34)U
	3 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPAR	ΑU
	3 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust2023 ic $(f Total;20)f Marks$	Àυ
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QUESTION FOUR

(a) ABC Ltd procures stock items for re-sale. During the year ended 31st December 2022 the local following details were availed AUGUST 2023 ICPARAUGUST 2023 IC

Stock as at 1st December 2022 was 20,000 units @ FRW 200 each.

On 6th December purchased 5000 units @ FRW 300 each.

On 15th December purchased 15,000 units @ FRW 400 each.

On 29th December sold 35,000 units @ FRW 800 each.

Required:

Compute the value of closing stock using;

3 I	(i) A First in first out (FIFO) method. T2023 ICPARAUGUST2023	2 Marks)
3 I	KYARAUGŪŠT2023 ICPARAUGŪŠT2023/ICPARAUGŪŠT2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2	023 ICPARAU
3 I	(ii) Last in first out (LIFO) method ST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST	2 Marks)
3 I (ICPÁRAUĞÜST2023 ICPÁRAUĞUST2023 ICPÁRAUĞÜST2023 ICPÁRAUGUST2023 ICPÁRAUGUST2023 ICPÁRAUGUST2	:023 ICPARAU
3 I ((iii) Weighted Average price method T2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST	2 Marks)

(b) Explain the following as used in management accounting

(i) REconomic Order Quantity (EOQ) model. AUGUST2023 ICPARAUGUST2023 ICPARAUGUST (2 Marks)

(ii) R Just In Time (JIT) technique. Gust 2023 Icparaugust 2023 Icparaugust 2023 Icparaugust (22 Marks)

(c) The following details relate to production of product EXE for the period ended 31st December 2022.

Product EXE standard cost card.

AParticulars ARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 202	BICPARAUGUST202 FRW AI
Direct material cost per unit august 2023 icparaugus 1202 icpa	3 ICPARAUGUST 2023 ICPARAU 3 ICPARAUGUST 2023 IC 250 AI
Direct labour cost per unit araugust2023 icparaugust2023 icparaugust202.	BICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST20
Variable production overhead cost per unit AUGUST2023 ICPARAUGUST202	BICPARAUGUST2023 ICOARA
Fixed production overhead cost per unit PARAUGUST 2023 ICPARAUGUST 202	B ICPARAUGUST 2023 ICIARA B ICPARAUGUST 2023 IC I 00 AU

The following details were also availed

Stock as at 1st January 2022 was 3000 units

Production units were 27,000

Sales units were 25,000

Profit margin was 20%

Required:

(i) Gross contribution margin using marginal costing approach. (5 Marks)

(ii) Gross profit margin using absorption costing approach. (5 Marks)

(Total: 20 Marks)

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QUESTION FIVE

(a) XYZ Ltd is a company that manufactures products and delivers them directly to clients without using selling agents. However, since its inception in the year 2019 it has been struggling to break even. Provided below are details of manufacture.

Cost direct materials was 25000kgs @ FRW 1000 per kg Paraugust 2022 Cost of direct labour was: Skilled 50,000hrs @ FRW 500 per hour.

Variable production overheads was 22,000hrs @ FRW 500 per hour.

Fixed overhead cost was FRW 8,000,000.

Selling price per unit was FRW 8,000 and 10,000 units were produced and sold.

Required:

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3	s (i)alComputestotal contributionemargin.23 icparaugust2023 icparaugust2023 icparaugust(22Mark	[S 4)U
3	3 IČRARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST	RÁU(
3	(ii) Compute break-even point in units and in value 2023 1 CPARAUGUST 2023 1 CPARAUGUST (32 Mark	i S)U
3	3 ICPARAUGUST2023 ICPARAUGUST2	RAU
3	s (III)Compute sinargui or salety induits and in value 12023 icparaugust 2023 icparaugust (2214) in	S yU
3	(iv)Compute sales level required to achieve a profit of FRW 5,000,000.	RAU
3	(11) Compare sales at 101 required to active early of 1 1017 5,000,000. PARA 1018 (2 1) and	HOY (

(b) To make decisions at whichever level of management requires an impact assessment as to whether it will affect operations, customer satisfaction, staff morale among other issues of concern. ST2023 ICPARAUGUST2023 ICPARA

Required:

Explain the factors considered when making the following managerial non-routine considered when considered when paking the following managerial non-routine considered when co

3	3 (1) a Make 02 buy decision 23 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust (3 2 Mar	ks)
3	(ii) RACCEPT or reject a special-order price. ICPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 32 Mar	ks)
	S VIINTA GIGNEST 2013 I CPARALIGUST 2023 LCPARALIGUST 2023 I CPARALIGUST 2023 I CPARALIGUST 2023 I CPARALIGUST 2020 I CPARALIGU	ks)
)	BUILD APPUNIA PRODUCTION MIX. (IV) Drop or retain decisions. CPARAUGUST 2023 ICPARAUGUST 2023 ICPARAUGUST 22 Mar	AICAU
3	5 ICPARAUGO 5 I 2025 ICPARAUGUS I 2025	AKAU
3	BICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 IC $(\mathbf{Total}: 20)$ Mar	ks)

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QUESTION SIX

(a) A budget is one of the tools for planning used by organizations for efficient and effective resource management. UST2023 ICPARAUGUST2023 I

Required:

Explain 3 purposes of preparing a budget to an organization.

(6 Marks)

(b) GNC Ltd has provided you with the following budget information for the year ended 31st December 2022 for analysis.

C P. A. I. GUST 2023 ICPARAUGUST 2023 ICPARAU C P. A. T. I. CPARAUGUST 2023 ICPARAU	Budgeted performance	Actual performance para
Direct material cost per unit CPARAU	20kgs@FRW20 each	25kgs@FRW 15 each ARA
Direct labour cost per unit 3 ICPARAU	10hrs@FRW40 each RAU	8hrs@FRW 50 each CPARA
Variable production overheads	5hrs@FRW40 each PARAU	6hrs@FRW45 each
Fixed production overheads CPARAU	GUS FRW 6,000,000 ²³ ICPARAUC	FRW 6,000,000 2023 ICPARA
Production and sales units I CPARAU	GUST 20,000 units ST2023 ICPARAUC	25,000 parits GUST2023 ICPARA
Selling price per unit ust 2023 ICPARAU	GUST2 FRW /4 <mark>R500</mark> UST2023 ICPARAUG GUST2023 ICPARAUGUST2023 ICPARAUG	JFRW 19200 JGUST2023 ICPARA JST2023 ICPARA JGUST2023 ICPARA
Selling and distribution cost CPARAU	GUST FRW 2,000,000 ²³ ICPARAUC	FRW 2,000,000 2023 ICPARA

Required:

Prepare:

(i) Fixed budget P&L for the year ended 31st December 2022.

(5 Marks)

(ii) Flexible budget P&L for the year ended 31st December 2022

(5 Marks)

(c) Assuming that there are two scenarios. Scenario 1 is where the above details are used to prepare the 2023 budget proposal while making some adjustments and scenario 2 is where is a budget proposal for 2023 is prepared while disregarding the above provided details.

Required:

Which of the above scenarios perfectly explains

(i) Incremental budget (justify your answer).

(2 Marks)

(ii) Zero based budget (justify your answer).

(2 Marks)

(Total: 20 Marks)

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QUESTION SEVEN

(a) Explain variance analysis as used in management accounting

(2 Marks)

(b) The following details relates to PQR Ltd for the year ended 31st December 2022.

Budgeted performance 2023 ICPARAUGUST 20	Actual performance: ICPARAUGUST2023 ICPARA
Budgeted production 50,000 units JGUST2023 ICPARAL	Production 55,000 units PARAUGUST 2023 ICPARA
Budgeted sales 50,000 units @ FRW 2000 each	Sales 55,000 units @ FRW1,800 each PARA
Direct material A 45,000 kgs @ FRW 200 per of the community of the communi	Direct material A 40,000 kgs for FRWPARA GUST 2023 ICPARAUGUST 2023 ICPARA
Direct material B 40,000 kgs @ FRW 250 per a cparaugust 2023 icparaugust 2	Direct material B 42,000 kgs for FRW PARA GUST 2023 I CPARAUGUST 2
Direct labour 40,000 hrs. @ FRW 400 per hour of the control of the	Direct labour 35,000 hrs. for FRW 23 ICPARA 17,500,000 RAUGUST 2023 ICPARAUGUST 2023 ICPARA

Required:

3 ICPA	AUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPA	AUGUS
3 (1) A	Sales ivolume variance 3 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2023 icparaugust 2023 (2)M	irks)
B ICRA	MGUST2023 ICPARAUGUST2023 ICPA	AUGUS
B K U PA	Maueriai, A. &. D. Price variance ust2023 icparaugust2023 icparaugust2023 icparaugust2023 icparaugust202 (14 iXi	TITO
B IGPA	AUGUST 2023 ICPARAUGUST	Arker
B KEPA	AVIAULIUI (A. X. D. USAS) (AIAGULUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPAR	HIRONS
B KIRA	Labour efficiency variance patigust 2023 ICPARAUGUST 2023	arks
J 101 21		AUGUS
(V)	State 3 contributing factors to material cost variances ARAUGUST2023 ICPARAUGUST202 (3 M	irks)
J I CI II	10005120251C11M40005120251C11M40005120251C11M40005120251C11M40005120251C11M40005120251C1	AUGUS
(vi)	State 3 causes of labour cost variances Paraugust 2023 ICPARAUGUST 2023 IC	irks)
B ICPA	AUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPA	AUGUS
B ICPA	AUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPARAUGUST2023 ICPAR MTX & T 20 20 COM E	AITGINS

(Total: 20 Marks)

End of question paper

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