

ACCA ERRATA SHEET

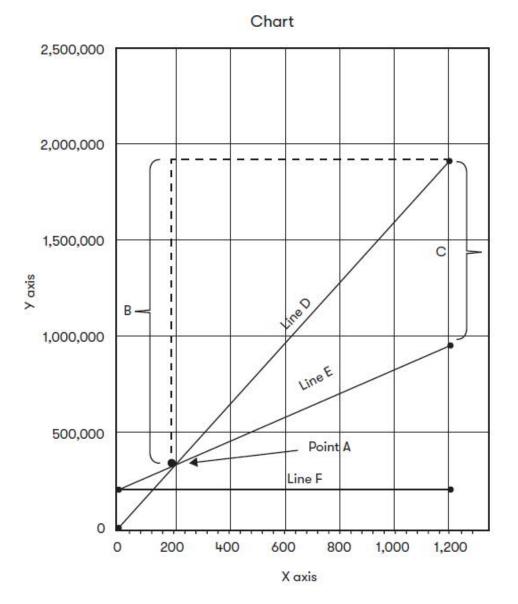
Performance Management Kit

For exams in September 2023 to June 2024

02/2023

Question 171 (b), p60

The graph should look like this:



Question 366, p136

Before part (b) the question should say:

C Co is currently working to full capacity. The Rotech group's policy is that group companies and divisions must always make internal sales first, before selling outside the group. Similarly, purchases must be made

from within the group wherever possible. However, the group divisions and companies are allowed to negotiate their own transfer prices without interference from Head Office.

C Co has always charged the same price to the Gearbox division as it does to its external customers. However, after being offered a 5% lower price for similar components from an external supplier, the manager of the Gearbox division feels strongly that the transfer price is too high and should be reduced. C Co currently satisfies 60% of the external demand for its components. Its variable costs represent 40% of revenue.

Question 314, p111

The question should say 'Assuming that A has spare capacity for 15,000 units (once all external demand has been fulfilled), what would the minimum transfer price per unit of product X be, if A sold 12,000 units of X?'

Mock 4 Question 31 p475

The answer box should look like this:

Northern region	
Economy	
Efficiency	
Effectiveness	
Central region	
Economy	
Efficiency	
Effectiveness	
Southern region	
Economy	
Efficiency	
Effectiveness	