

— Background

Kinn Co produces a single product. Each finished product requires 3 kg of raw materials. The raw material costs \$6 per kg.

You are given the following information.

- (1) Kinn Co prepares budgets on a quarterly basis. Each quarter consists of 13 weeks, with five working days per week.
- (2) It is the company's policy to maintain an inventory of finished goods at the end of each quarter equal to five day's demand for the next quarter whenever possible.
- (3) It is not possible to hold raw material inventory because of its perishable nature, but it is possible to hold inventory of finished goods at any level.
- (4) Forecast sales units for the next four quarters are:

Quarter 1	1,950,000
Quarter 2	2,275,000
Quarter 3	3,250,000
Quarter 4	2,275,000

- (5) Selling price is \$56 per unit
- (6) Kinn Co aims to maximise its profits

— Task 1

0 of 2 marks

Calculate the budgeted opening and closing finished goods inventory for Quarter 1 to the nearest thousand units.

Opening finished goods inventory  '000 units

Closing finished goods inventory  '000 units

— Task 2

0 of 2 marks

The desired closing finished goods inventory in Quarter 4 is 150,000 units. Calculate the budgeted number of units to be produced in Quarter 4 to the nearest thousand units.

Production in Quarter 4  '000 units

— Task 3

0 of 2 marks

Kinn Co budgets to produce 3,175,000 units in Quarter 3 to meet sales demand and to achieve a closing finished goods inventory of 175,000 units.

What is the budgeted cost for raw material usage in Quarter 3 to the nearest thousand dollars?

\$  '000

— Tasks 4 and 5

0 of 4 marks

The company's raw material supplier has informed them that due to restrictions on the manufacture of the material, the supply to the company will be restricted to 6,600,000 kg per quarter for the foreseeable future beginning from quarter 1. Kinn decides to purchase the maximum amount of material available in each quarter and build up inventory of finished goods whenever possible. Under these restrictions the budgeted opening finished goods inventory in quarter 3 will be 325,000 units.

Task 4

0 of 2 marks

Calculate a revised closing finished goods inventory for Quarter 3 to the nearest unit, taking into account the restrictions on the raw material supply.

units

Task 5

0 of 2 marks

Which TWO of the following would NOT help Kinn Co overcome problems caused by the restriction in raw material supply?

- Seeking alternative sources of supply
- Requesting a settlement discount
- More efficient use of material
- Using the economic order quantity model

# Acca F5 Laarson Practice Questions With Answers

**Raffaela Di Napoli**



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