

91177



NEW ZEALAND QUALIFICATIONS AUTHORITY
MANA TOHU MĀTAURANGA O AOTEAROA

QUALIFY FOR THE FUTURE WORLD
KIA NOHO TAKATŪ KI TŌ ĀMUA AO!

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SUPERVISOR'S USE ONLY

Level 2 Accounting, 2019

91177 Interpret accounting information for entities that operate accounting subsystems

2.00 p.m. Thursday 21 November 2019
Credits: Four

Achievement	Achievement with Merit	Achievement with Excellence
Interpret accounting information for entities that operate accounting subsystems.	Interpret accounting information in depth for entities that operate accounting subsystems.	Interpret accounting information comprehensively for entities that operate accounting subsystems.

Check that the National Student Number (NSN) on your admission slip is the same as the number at the top of this page.

You should attempt ALL the questions in this booklet.

Pull out Resource Booklet 91177R from the centre of this booklet.

If you need more room for any answer, use the extra space provided at the back of this booklet.

Check that this booklet has pages 2–8 in the correct order and that none of these pages is blank.

YOU MUST HAND THIS BOOKLET TO THE SUPERVISOR AT THE END OF THE EXAMINATION.

TOTAL

ASSESSOR'S USE ONLY

The questions in this booklet relate to three small businesses located in the seaside town of Whangamata.

Refer to **Resource Booklet 91177R** when answering the questions in this booklet.

QUESTION ONE

Refer to **Resources A, B, and C** to answer this question.

- (a) Explain why the profitability of *Surfeze* would increase if Nami employed students part-time to cover the longer summer opening hours.

In your answer, include reference to the industry averages, and explain how this change would impact on:

- the distribution costs and distribution cost percentage
- the profit for the year.
