

MARKER CODE


 Pacific
Community
Communauté
du Pacifique


Student Personal Identification Number

South Pacific Form Seven Certificate

ACCOUNTING

2018

QUESTION and ANSWER BOOKLET

Time allowed: Three hours

(An extra 10 minutes is allowed for reading this paper.)

INSTRUCTIONS

Write your **Student Personal Identification Number (SPIN)** in the space provided on the top right-hand corner of this page.

Answer **ALL QUESTIONS**. Write your answers in the spaces provided in this booklet.

If you need more space for answers, ask the Supervisor for extra paper. Write your SPIN on all extra sheets used and clearly number the questions. Attach the extra sheets at the appropriate places in this booklet.

Major Learning Outcomes (Achievement Standards)	Skill Level & Number of Questions				Weight/ Time
	Level 1 <i>Uni- structural</i>	Level 2 <i>Multi- structural</i>	Level 3 <i>Relational</i>	Level 4 <i>Extended Abstract</i>	
Strand 1: The Conceptual Basis of Accounting Understand foundations on which accounting is based and apply concepts and assumptions of accounting in context.	7	4	-	-	15% 38 min
Strand 2: Financial Information for Partnerships and Companies Understand financial transactions of a partnership and a company.	2	2	-	1	10% 26 min
Strand 3: Financial Information for a Manufacturing Job-costing Subsystem Record and process financial transactions of a manufacturing enterprise and evaluate a job cost system.	4	4	1	-	15% 38 min
Strand 4: Reporting of Financial Information Understand financial reports of a partnership and a company.	-	2	2	-	10% 26 min
Strand 5: Evaluation of a Company's Financial Information Analyse and interpret financial and non-financial information for reporting and decision making.	1	1	1	1	10% 26 min
Strand 6: Information for Management Decision Making Understand information for management decision making.	5	1	1	-	10% 26 min
TOTAL	19	14	5	2	70% 180 min

Check that this booklet contains pages 2-16 in the correct order and that none of these pages are blank.

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

STRAND 1: THE CONCEPTUAL BASIS OF ACCOUNTING

Assessor's use only

1.1a	Identify a role of the accounting profession in your country. <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1b	State one objective of the General Purpose Financial Report as set out in the Accounting Framework. <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1c	Describe the scope of the Accounting Framework. <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
1.1d	Define business entity assumption . <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												

1.1e	Identify one qualitative characteristic of financial information. <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1f	What does the monetary measurement concept mean? <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1g	One element of the accounting equation is liability. Define liability . <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1h	Define solvency in relation to companies. <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
1.1i	Describe one feature of a partnership business. <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

Assessor's use only

1.1j	<p>Describe the procedure for the formation of a limited liability company.</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
1.1k	<p>List two items that cannot be recorded in the balance sheet as accounting transactions.</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

STRAND 2: FINANCIAL INFORMATION FOR PARTNERSHIP AND COMPANIES*Assessor's use only*

2.1a	Identify one source document involved with the formation and operation of a partnership. <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
2.1b	Identify one source document involved with the formation and operation of a company. <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
2.1c	It is usual for each partner to contribute a certain amount of capital. This should be set out in the partnership agreement. The capital can consist of cash, other assets, or assets and liabilities from an existing business. Describe the features of a partnership that is formed by the introduction of cash. <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
2.1d	Goodwill refers to the future benefits from assets, which cannot be identified and specifically recorded in the books of first entry. Describe the features of a partnership that is formed by goodwill that is limited to the difference between agreed value of net assets taken over and the agreed value of the partner's contribution. <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

Use the information below to answer question 2.1e.

Max T and Peter K agreed to merge their existing business into a partnership. On 1 June 2017 the assets, liabilities and owner’s equity of Max and Peter appeared as follows:

Max T

	\$		\$
Assets		Liabilities	
Cash at bank	2 000	Accounts Payable	500
Inventories	1 000	Owner’s Equity	
Building	20 000	Capital	22 500
	\$23 000		\$23 000

Peter K

	\$		\$
Assets		Liabilities	
Accounts receivable 8 50 Less prov. for doubtful debts 50	800	Bank Overdraft	1 000
Furniture	2 000	Owner’s Equity	
Land	10 000	Capital	11 800
	\$12 800		\$12 800

Note: It has been agreed that the bank overdraft is to be repaid by the partnership immediately and this would be done through a General Journal entry.

Assessor’s use only

2.1e

Prepare a General Journal entry for the formation of the Partnership.

**Max T and Peter K
General Journal**

	\$	\$

Extended Abstract	
4	
3	
2	
1	
0	
NR	

STRAND 3: FINANCIAL INFORMATION FOR A MANUFACTURING JOB COSTING SUB-SYSTEM

Assessor's use only

3.1a	Define the term cost object in the manufacturing business. <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
3.1b	Identify one indirect cost for the manufacturing business. <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
3.1c	Name one direct cost used in a manufacturing business. <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
3.1d	Define job cost system . <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
3.1e	The over- or under-applied manufacturing overhead is defined as the difference between manufacturing overhead cost applied to work in process and manufacturing overhead cost actually incurred during a period. Describe the treatment of under-applied overheads. <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

3.1f	<p>Describe one feature of the process elements of a job cost system.</p> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
3.1g	<p>Describe an internal control for a job cost system, which ensures internal control costs are correctly recorded and transferred.</p> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
3.1h	<p>Describe the process of cost allocation.</p> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Multistructural</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

Use the information below to answer question 3.1i

Jam Roll Ltd uses ledger accounts for subsidiary ledgers for raw materials, work in progress and finished goods.

The following information was available for the first week of August 2017:

- Overheads are charged at the rate of \$12 per direct labour hour.
- Raw material inventory Balances at 1 August 2017

Flour	\$1 870
Eggs	290
Powdered milk	450
Ingredients	180
Vegetable Oil	570

- Work in Progress balances on 7 August consisted of Job No.234 with costs of \$1 250 and also job No. 235 with costs \$970.
- Finished Goods balance on 7 August consisted of job No.233 with cost of \$875.

The following purchases occurred:

7 August	Flour	\$3 000
9 August	Vegetable Oil	1 000
11 August	Ingredients	200

Raw Materials Cost Summary

Job No	Flour	Eggs	Milk	Ingredients	Vegetable Oil	Total
236	500	20	40	30	40	630
237	200	30	90	20	-	340
238	270	-		40	90	400
239	120	40	30	20	-	210
240	300	30	20	20	40	410
Indirect	30	-		-	20	50
	\$1 420	\$120	\$180	\$190	\$190	\$2 040

Assessor's use only

3.1i Prepare flour subsidiary ledger for raw materials for job costing for Jam Roll Ltd.

Raw Materials – Flour

Date	Particulars	Debit (\$)	Credit (\$)	Balance (\$)	Dr/Cr

Relational	
3	
2	
1	
0	
NR	

STRAND 4: REPORTING OF FINANCIAL INFORMATION*Assessor's use only*

4.1a	State the purpose of the Statement of Financial Performance of a partnership business. <hr/> <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Multistructural</th> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
4.1b	Outline the process of preparing a partnership's Statement of Profit Distribution. <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Multistructural</th> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

Use the information given below to answer questions 4.1c and 4.1d.

The following assets, liabilities and owner's equity of John and Jonah are to be subject to several adjustments.

Assets	\$	Liabilities	\$
Cash at Bank	200	Accounts Payable	1 270
Inventories	3 600		
Accounts Receivable 1 940		Owner's Equity	
Less Prov. For doubtful debts 140	1 800		
Prepaid Expenses	50	Capital - John	25 000
Furniture & Fitting 2 890		Current - John	435
Less Prov. for depreciation 400	2 490		
Land	44 000	Capital - Jonah	25 000
		Current - Jonah	435
	\$52 140		\$52 140

Adjustments:

- Bad debts of \$100 to be written off and a provision for doubtful debts to be 3% of accounts receivable.
- Furniture & Fitting is subject to Straight Line method of depreciation at 20%.

Assessor's use only

<p>4.1c</p>	<p>Prepare the journal entries for doubtful debts on accounts receivable.</p> <table border="1" data-bbox="240 302 1236 562"> <tr> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>		\$	\$										<table border="1" data-bbox="1262 257 1455 562"> <tr> <th colspan="2">Relational</th> </tr> <tr> <td>3</td> <td></td> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Relational		3		2		1		0		NR	
	\$	\$																								
Relational																										
3																										
2																										
1																										
0																										
NR																										
<p>4.1d</p>	<p>Prepare the journal entries for depreciation on building using the Straight Line method.</p> <table border="1" data-bbox="240 750 1236 1010"> <tr> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>		\$	\$										<table border="1" data-bbox="1262 705 1455 1010"> <tr> <th colspan="2">Relational</th> </tr> <tr> <td>3</td> <td></td> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Relational		3		2		1		0		NR	
	\$	\$																								
Relational																										
3																										
2																										
1																										
0																										
NR																										

Assessor's use only

Extended Abstract		
4		
3		
2		
1		
0		
NR		

Use the information given below to answer questions 5.1c and 5.1d.

The following information has been extracted from the Statement of Financial Position of Blacky Hardware for the past two years:

	2016 (\$)	2017 (\$)
Current Assets		
Cash at Bank	1 500	
Accounts Receivable	18 500	20 000
Inventory	20 000	25 000
Current Liabilities		
Bank Overdraft (secured)		5 000
Accounts Payable	20 000	25 000

Assessor's use only

5.1c	<p>Calculate the Quick Asset Ratio for 2017. (Show the formula and round off your answer to two decimal places.)</p> <div style="border: 1px solid black; height: 180px; width: 100%;"></div>	
		Relational
		3
		2
		1
		0
		NR

Assessor's use only

<p>5.1d</p>	<p>Outline the process for analyzing and interpreting financial information.</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Multistructural</th> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												

STRAND 6: INFORMATION FOR MANAGEMENT DECISION MAKING

Assessor's use only

6.1a	State the purpose of a budget. <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Unistructural</th> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
6.1b	Define a cash budget . <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Unistructural</th> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												
6.1c	Describe alternative courses of action an entity could implement in order to achieve its objectives. <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Multistructural</th> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Multistructural		2		1		0		NR	
Multistructural												
2												
1												
0												
NR												
<p>Use the information given below to answer question 6.1d, 6.1e, 6.1f and 6.1g.</p> <p>Maxjon Enterprise makes axes.</p> <p>Maxjon Enterprise is planning on purchasing new equipment costing \$150 000, which will be paid in three-monthly instalments starting in December 2018.</p> <p>Production will be able to be increased from 2 000 axes per month to 2 800 axes per month.</p>												
6.1d	Is the decision to purchase the new equipment a strategic or routine decision? <hr/> <hr/>	<table border="1"> <tr> <th colspan="2">Unistructural</th> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </table>	Unistructural		1		0		NR			
Unistructural												
1												
0												
NR												

Assessor's use only

Assessor's use only

6.1e	<p>Justify your answer in question 6.1d by differentiating between routine and strategic decisions.</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Relational</th> </tr> </thead> <tbody> <tr> <td>3</td> <td></td> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Relational		3		2		1		0		NR	
Relational														
3														
2														
1														
0														
NR														
6.1f	<p>Identify one non-financial information that the production manager would need to consider before deciding to purchase the new equipment.</p> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR					
Unistructural														
1														
0														
NR														
6.1g	<p>State the objective of the decision made by the production manager in question 6.1f.</p> <hr/> <hr/> <hr/>	<table border="1"> <thead> <tr> <th colspan="2">Unistructural</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> <tr> <td>NR</td> <td></td> </tr> </tbody> </table>	Unistructural		1		0		NR					
Unistructural														
1														
0														
NR														

THE END