

- 3** Angelicus and Co. manufactures three different qualities of lock, Domestic, Commercial and Industrial. The company's results for the year ended 31 March 2003 were as follows.

Fixed overheads are absorbed on the basis of 50% of direct materials.

- (a) the year ended 31 March 2003 calculate, for each type of lock,
- (i) the contribution per unit;
 - (ii) the contribution as a percentage of sales.

..... [12]

..... [12]

..... [6]