

Building maintenance (40% fixed)	580000
Laundry charges (75% variable)	208000
Decoration expense (50% variable)	320000
Office expenses (60% variable)	80000

Washing machine was purchased on 7-8-2013 of Rs. 800000. Calculate 10% depreciation on those machines, which is to be consideration as variable expenses. From this given information prepare statement Showing Cost per day per bed

Q-2 Write Short Note(any two)

15

- (1) Normal wastage and Abnormal wastage
- (2) Normal Machine and Special Machine
- (3) The characteristics of Operating Costing are under

OR

Q-2 The production of a product of Hanuman Ltd. Passes through three process and then it is transferred to finished stock , 4000 units were introduced in process I at the rate of Rs. 6 During the month ended on 31-03-2005. Other information is as under. 15

Particular	Process I	Process II	Process III
Sundry materials	20800	15840	27120
Direct wages	18000	28000	40000
Manufacturing overheads	14000	20000	32000
Actual output (in units)	3800	3360	3000
Normal wastage (percentage of input)	5%	10%	15%
Sales value of wastage per unit	Rs.4	Rs.8	Rs.10

Form the above information, prepare process Account and find out cost per unit of each process.