

Q.4 Following is the Standard Mix of a product of Jawahar Bakery.

(15)

Material	Mix	Price (Per Kg) Rs.
A	60%	3
B	30%	2
C	10%	1

10% Standard loss is expected.

Actual production during the month of March-2019 was 810 Kgs.

Actual consumption of material and cost was as follows :

Material	Kgs	Price (Per Kg) Rs.
A	550	2.80
B	240	2.10
C	130	1

Calculate :---Material Variances.

OR

Q.4 Following details are made available by Ekta Foods.

STANDARD			ACTUAL		
Qty. (Kgs.)	Particulars	Amount (Rs.)	Qty.(Kgs)	Particulars	Amount (Rs)
200	Materials (Per Kg Rs.10)	2,000 (a)	200	Materials (Per Kg Rs.11)	2,200 (a)
-	LABOUR		-	LABOUR	
	<u>Skilled :-</u>			<u>Skilled :-</u>	
240	Hours	540	240	Hours	504
	Per Hour 2.25			Per Hour 2.10	
	<u>Unskilled :-</u>			<u>Unskilled :-</u>	
180	Hours	180	180	Hours	198
	Per Hour 1.00			Per Hour 1.10	
	<u>420</u>			<u>420</u>	
		720 (b)			702 (b)
	TOTAL COST (a+b)	2,720		TOTAL COST (a+b)	2,902
-20	LOSS	-	-26	LOSS	-
180		2,720	174		2,902

Calculate :----- Labour Variances ONLY.

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