

3. A manufacturing company uses the following standard mix of their compound in one batch of 100 kgs. of its production line :
- 50 kgs of material X at the standard price of Rs. 2.
 - 30 kgs of material Y at the standard price of Rs. 3.
 - 20 kgs of material Z at the standard price of Rs. 4.
- The actual mix for a batch of 120 kgs was as follows :
- 60 kgs of material X at the price of Rs. 3.
 - 40 kgs of material Y at the price of Rs. 2.5.
 - 10 kgs of material Z at the price of Rs. 3.
- Calculate the different material variances.
4. The following data relate to Process Q :
- (i) Opening work-in-process 4,000 units costing Rs. 45,600
Degree of completion :

Materials	100%	Rs. 24,000
Labour	60%	Rs. 14,400
Overheads	60%	Rs. 7,200
 - (ii) Received during the month of April, 2007 from Process P 40,000 units at Rs. 1,71,000
 - (iii) Expenses incurred in Process Q during the month :

Materials	Rs. 79,000
Labour	Rs. 1,38,230
Overheads	Rs. 69,120
 - (iv) Closing work-in-process
Degree of Completion :

Materials	100%
Labour and Overheads	50%

 4,000 units
 - (v) Units scrapped
Degree of completion :

Materials	100%
Labour and overheads	80%
 - (vi) Normal loss : 5% of current input
 - (vii) Spoiled goods realised Rs. 1.50 per unit
 - (viii) Completed 35,000 units are transferred to warehouse.
- Required :** Prepare (By FIFO Method)
- (i) Statement of equivalent units
 - (ii) Statement of cost per equivalent unit and total costs
 - (iii) Process Q Account.

5. Rex Enterprises operates an integral system of accounting. You are required to pass the Journal Entries for the following transactions that took place for the year ended 30th June, 2007. :

	Rs.
Raw materials purchased (50% on credit)	6,00,000
Materials issued to production	4,00,000
Wages paid to workers	2,00,000
Factory overheads incurred	80,000
Factory overheads charged to production	1,00,000
Selling and distribution overheads incurred	40,000
Finished goods at cost	5,00,000
Sales (50% credit)	7,50,000

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K Payea



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Management Accounting (For University of Delhi, Sem.5) I.C. Jain, Written in a student friendly style the book comprehensively covers the new syllabus of Management Accounting taught in BCom Hons course of the University of Delhi Following an examination oriented approach the book can also be used by students pursuing professional courses such as BBA MBA PGDBM CFA MFC CA ICWA and CS KEY FEATURES Important tools such as Summary Key Terms Theoretical Questions Objective type Questions like True False Statements Multiple choice Questions and Fill in the Blanks and Practical Problems to facilitate a quick revision of the chapter The book has 125 illustrations 100 solved problems and 150 unsolved exercises with answers and hints Problems from examination papers of last 10 years included Recent examination question papers of the University of Delhi included in an Appendix *Proceedings in Finance and Risk Perspectives '12* , ACCA Paper F6 - Tax FA2008 Practice and Revision Kit BPP Learning Media,2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher F6 the first of the ACCA tax papers covers the fundamentals of all the main UK taxes The exam paper is mainly computational and requires you to demonstrate that you can compute income tax corporation tax VAT capital gains tax and national insurance Paper F6 deals with the taxation of individuals as well as with the taxation of businesses Practice practice practice The key to passing paper F6 FA2008 is to practise as many exam standard questions as possible BPP Learning Media s practice and revision kit allows you to do just this Most of our questions are exam standard although some are preparation questions which ease you into the topic you are studying Questions are grouped into topic areas so that you can easily identify those that cover particular areas Our detailed solutions often provide top tips advice on how to approach the question or advice on gaining easy marks There is also a reference so that you know where the topics concerned are covered in the study text Where a question is a past exam question we reproduce any relevant examiner comments for you BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams ACCA Paper P6 Advanced Taxation FA2008 Practice and Revision Kit BPP Learning Media,2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher Paper P6 Advanced Taxation requires you to extend the core tax knowledge that you learnt for Paper F6 As well as widening your knowledge of the core taxes you will need to study inheritance tax stamp taxes and trusts for the first time In this paper you will also be expected to comment on ethical issues In Paper P6 all of the questions set will be scenario type questions as

opposed to the purely computational questions that you met at Paper F6 The emphasis of the questions will be on the interpretation of a given situation You may need to propose alternative strategies and compare and contrast the results Marks will be specifically awarded in the examination for the demonstration of effective communication skills You will also need to demonstrate that you are aware that there may be non tax matters that should be taken into account The important point about this paper is that you need to develop your application skills The best way to do this is to practise as many exam standard questions as possible BPP Learning Media's P6 FA2008 Practice and Revision kit allows you to do just this The Practice and Revision kit is new and has been specifically written for this paper Most of our questions are exam standard although some are preparation questions which ease you into the topic you are studying Questions are grouped into topic areas so that you can easily identify those that cover particular areas Our detailed solutions often provide top tips advice on how to approach the question or advice on gaining easy marks There is also a reference so that you know where the topics concerned are covered in the study text BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams *ICICKM2008- 5th International Conference on Intellectual Capital, Knowledge Management and Organisational Learning* Dr Kevin O Sullivan,

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markets It requires improving nutrition in early childhood to avoid cognitive impairment intensifying the focus on quality of learning in education systems equipping workers with the skills that employers demand and reorienting labor market regulations and programs to protect workers rather than jobs The continuance of high economic growth to help improve job quality is not assured But the region's demography can provide a favorable tailwind The growth of workers exceeds that of dependents in much of the region The resources saved from having fewer dependents can be shifted to high priority investments in physical and human capital accumulation necessary to create productive jobs in countries with an enabling policy framework But the demographic window of opportunity is open for only the next three decades a fact which lends urgency to the reform agenda This book will be of interest to policy makers their advisers researchers and students of economics who seek solutions not only to the challenge of creating more and better jobs in South Asia but globally as well It is the first title in South Asia Development Matters a new series that will serve as a vehicle for in depth synthesis of economic and policy analysis on key development topics for South Asia

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The Causes and Effects of the Lehman Brothers Bankruptcy United States. Congress. House. Committee on Oversight and Government Reform, 2010

CJEU - Recent Developments in Value Added Tax 2019 Michael Lang, Georg Kofler, Pasquale Pistone, Alexander Rust, Josef Schuch, Karoline Spies, Claus Staringer, Patrice Pillet, 2020-11-05 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of the legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g fundamental principles and VAT administrative cooperation in VAT taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts

from all over the world not just from academia but also government representatives and tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis *Journal of the House of Representatives of the United States* United States. Congress. House,2010 Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House

Social and Environmental Disclosure by Chinese Firms Yingjun Lu,Indra Abeysekera,2024-11-01 Given the increased social and environmental problems in China this book looks into the social and environmental disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder driven three dimensional disclosure index The book contains a three part study the first part explores the current status of social and environment disclosure practices The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors i e stakeholders power and corporate characteristics The third part empirically examines the link between corporate social responsibility CSR reporting i e publishing a CSR report and the quality of the CSR report and socially responsible reputation The book finds that the CSR report provided more stakeholder relevant social and environmental disclosure than the annual report It also finds that corporate characteristics such as firm size profitability and industry classification are all statistically significant factors influencing the social and environmental disclosure of the Chinese firms studied Shareholders significantly influenced firms social and environmental disclosure and creditors significantly influenced firms disclosure related to their environmental performance The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms socially responsible reputations and that the CEO chairman duality negatively influenced firms socially responsible reputation This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms Financial and Managerial Aspects in Human Resource Management Dennis Pepple,Crystal Zhang,2021-01-13 Financial and Managerial Aspects in HRM A Practical Guide breaks new ground by being the first to compile the everyday management and financial decisions of HR managers in a single book It is an essential resource for understanding core practical HRM issues in the modern workplace *Too Much Is Not Enough* Robert W. Kolb,2012-08-23 The scholarly literature on executive compensation is vast As such this literature provides an unparalleled resource for studying the interaction between the setting of incentives or the attempted setting of incentives and the behavior that is actually adduced From this literature there are several reasons for believing that one can set incentives in executive compensation with a high rate of success in guiding CEO behavior and one might expect CEO compensation to be a textbook example of the successful use of incentives Also as executive compensation has been studied intensively in the academic literature we might also expect the success of incentive compensation to be well documented Historically however this has been very far from the case In *Too Much Is Not Enough* Robert W Kolb studies the performance

of incentives in executive compensation across many dimensions of CEO performance The book begins with an overview of incentives and unintended consequences Then it focuses on the theory of incentives as applied to compensation generally and as applied to executive compensation particularly Subsequent chapters explore different facets of executive compensation and assess the evidence on how well incentive compensation performs in each arena The book concludes with a final chapter that provides an overall assessment of the value of incentives in guiding executive behavior In it Kolb argues that incentive compensation for executives is so problematic and so prone to error that the social value of giving huge incentive compensation packages is likely to be negative on balance In focusing on incentives the book provides a much sought after resource for while there are a number of books on executive compensation none focuses specifically on incentives Given the recent fervor over executive compensation this unique but logical perspective will garner much interest And while the literature being considered and evaluated is technical the book is written in a non mathematical way accessible to any college educated reader

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[Genetics of Complex Disease](#) Peter Donaldson, Ann Daly, Luca Ermini, Debra Bevitt, 2015-08-25 *Genetics of Complex Disease* is a concise text for final year undergraduate and first year graduate students Healthcare professionals and other biomedical scientists trying to come to grips with the impact of new genetics research will also find the book useful After explaining genetic variation and defining complex diseases the text shows how and why complex diseases are

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with 500 Concepts 50 Concept Videos 100% Exam Readiness with Answering Tips Suggestions *The Strategic CFO* Ulrich
Hommel,Michael Fabich,Ervin Schellenberg,Lutz Firnkorn,2011-10-20 The role of the Chief Financial Officer CFO has
substantially changed in a world characterized by globalized financial markets and truly global products The accelerated
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