

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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Proceedings in Finance and Risk Perspectives '12 , *Oswaal ISC Question Bank Class 11 Accounts | Chapterwise | Topicwise | Solved Papers | For 2025 Exams* Oswaal Editorial Board,2024-03-16 Description of the Product 100% Updated with Latest 2025 Syllabus Typologies of Questions for 2024 Crisp Revision with Topic wise Revision Notes Smart Mind Maps Extensive Practice with 1000 Questions Self Assessment Papers Concept Clarity with 500 Concepts 50 Concept Videos 100% Exam Readiness with Answering Tips Suggestions **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 investigated The focus then changes to areas where there is strong evidence for the genes alleles involved Important ethical consequences are also covered as are the methods used to generate new genetic data ACCA Paper P2 - Corporate Reporting (INT) Study Text BPP Learning Media,2009-07-01 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 P2 is a very challenging paper which builds on the knowledge and skills acquired at earlier levels in the preparation and analysis of financial reports for single entities and groups It takes these areas to a higher level putting into context the role of the accountant as a professional steward and adviser who is responsible to the stakeholders of an organisation It has five main sections 1 Regulatory and ethical framework and current issues 2 Reporting the financial performance of entities 3 Group financial statements 4 Specialised entities 5 Analysis of the financial performance of entities The main new topics introduced at this level relate to group accounts but other topics are tested with a different emphasis and in more depth than at the Fundamentals Level We provide material for both International and UK streams International is now the ACCA main stream The study text has been reviewed by the examiner and takes account of his advice on approaching the paper Ethics which have an impact on all aspects of financial reporting are introduced at an early stage in the text as is corporate social responsibility so that students do not neglect these topics when covering the numerical areas Accounting standards come next combining revision with extension into more advanced areas After a brief revision of basic groups the more advanced consolidation topics are covered Current issues are covered throughout the text within the appropriate topics and also summarised in a final chapter The question bank contains practice at the case study style question you will encounter in the real exam 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 **Pratiyogita Darpan** ,2009-08 Pratiyogita Darpan monthly magazine is

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