

### ABC costing

MK Ltd. manufactures four products, namely A, B, C and D using the same plant and process. The following information relates to a production period:

| Product         | A   | B   | C   | D   |
|-----------------|-----|-----|-----|-----|
| Output in Units | 720 | 600 | 480 | 504 |

The four products are similar and are usually produced in production runs of 24 units and sold in batches of 12 units.

The total overheads incurred by the company for the period are as follows:

|                                        |        |
|----------------------------------------|--------|
| Machine operation and maintenance cost | 63,000 |
|----------------------------------------|--------|

(Phân bố tỉ lệ 4:3:2)

|                                |                          |
|--------------------------------|--------------------------|
| Setup costs                    | 20,000 + 28,000 =        |
| 48,000                         |                          |
| Store receiving                | 15,000 + 21,000 = 36,000 |
| Inspection                     | 10,000 + 14,000 = 24,000 |
| Material handling and dispatch | 2,592                    |

During the period the following cost drivers are to be used for the overhead cost:

| Cost                           | Cost driver            |
|--------------------------------|------------------------|
| Setup Receiving                | No. of production runs |
| Store receiving                | Requisition raised     |
| Inspection                     | No. of production runs |
| Material handling and dispatch | Orders executed        |

It is also determined that:

- Machine operation and maintenance cost should be apportioned between setup cost, store receiving and inspection activity in the ratio 4:3:2.
- Number of requisition raised on store is 50 for each product and the no.of orders executed is 192, each order being for a batch of 12 units of a product.

# Read Worlds Abc 1d

**Guillaume Favre**



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In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Read Worlds Abc 1d**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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