

Cost and Management Accounting

Question and answers

Question 1

Alomo Gyata enterprise has three production departments A, B and C and two services Departments D and E. The following figures are extracted from the records of the enterprise.

	GHe
Rents and rates	5,000
General lighting	600
Indirect wages	1,500
Power	1,500
Depreciation of machines	10,000
Insurance of machine	10,000

The following further details are available

	Total	A	B	C	D	E
Floor space(FT)	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct wages (c)	10,000	3,000	2,000	3,000	1,500	500
Horse power of Machines	150	60	30	50	10	-
Value of machines	250,000	60,000	80,000	100,000	5,000	5,000
Labour hours	-	6,000	4,000	4,500	-	-

The overheads of the service Departments are appointed as follows:

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

Required

(i) Calculate the overheads cost of the Production Departments.

(ii) What is the production cost of an article if its Raw Materials cost is GHe50,000, Labour cost GHe30,000, if overheads are absorbed using Labour hours. Labour Hours used: Dept A 400 hrs, Dept B 500hrs and Dept C 300 hrs.

(iii)What is the selling Price of an article if

- a) Administrative, Selling and Distribution overheads are absorbed at 125% of production cost and

The enterprise makes an average of 25% margin as profits.

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Arshad Iqbal



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