

Process Costing and Inter - Process Profit Problem

A certain product passes through three processes before it is completed. The output of each process is charged to next process at a price calculated to give a profit of 20% on transfer price (Or 25% on cost price). The output of process III is charged to finished stock account on a similar basis. There was no work in process at the beginning of the year and overheads have ignored. Stock in each process have been valued at prime cost of process. The following data are obtained at the end of 31st march 2010.

	Process 1	Process 2	Process 3	Finished Stock
Direct material	4000	6000	2000
Direct wages	6000	4000	8000
Stock on 31st Dec.	2000	4000	6000	3000
Sales during the year	36000

- Make process Accounts showing the profit element at each stage.
- Actual realised profit
- Stock valuation as would appear in the balance sheet

Process Costing Problems And Solutions

Leo Greendlinger



Process Costing Problems And Solutions:

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simple pragmatic calculation techniques that are theoretically correct It is believed that any operator can perform these calculations if he is provided the correct prototype Throughout the book the theory behind each pragmatic calculation technique is explained in understandable terms prior to presenting the author s approach These techniques have been developed by the author in 50 years of industrial experience The book includes many sample problems and examples of real world problem solving Using these techniques theoretically correct working hypotheses can be developed in an expedient fashion

The Theory of Problem-Solution Dualities and Polarities Kofi Kissi Dompere,2022-04-25 This book is concerned with the development of the understanding of the relational structures of information knowledge decision choice processes of problems and solutions in the theory and practice regarding diversity and unity principles of knowing science non science and information knowledge systems through dualistic polar conditions of variety existence and nonexistence It is a continuation of the sequence of my epistemic works on the theories on fuzzy rationality info statics info dynamics entropy and their relational connectivity to information language knowing knowledge cognitive practices relative to variety identification problem solution dualities variety transformation problem solution dualities and variety certainty uncertainty principle in all areas of knowing and human actions regarding general social transformations It is also an economic theoretic approach in understanding the diversity and unity of knowing and science through neuro decision choice actions over the space of problem solution dualities and polarities The problem solution dualities are argued to connect all areas of knowing including science and non science social science and non social science into unity with diversities under neuro decision choice actions to support human existence and nonexistence over the space of static dynamic dualities The concepts of diversity and unity are defined and explicated to connect to the tactics and strategies of decision choice actions over the space of problem solution dualities The concepts of problem and solution are defined and explicated not in the space of absoluteness but rather in the space of relativity based on real cost benefit conditions which are shown to be connected to the general parent offspring infinite process where every solution generates new problem s which then generates a search for new solutions within the space of minimum maximum dualities in the decision choice space under the principle of non satiation over the space of preference non preference dualities with analytical tools drawn from the fuzzy paradigm of thought which connects the conditions of the principle of opposites to the conditions of neuro decision choice actions in the zone of variety identifications and transformations The Monograph would be useful to all areas of Research Learning and Teaching at Advanced Stages of Knowing and Knowledge Production

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Process Optimization Guide for Military Manufacturing and Maintenance Facilities , Accountancy Problems with Solutions Leo Greendlinger,1911

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