C	A INTER COSTING NOTES BY CA HARSHAD JAJU
1	
9	Subject: Chp1: makerial costing: marathon Notes
X	concept 1: valuation of material
2	1. Purchase cost
9	2. Trade Discount
2	3.Quanty Discount
\$	4. Cash Discount
7	s subsidies Grant Incentives
4	6. ADOCO TOX 1007 (NOT DOCO 8. 6.
T.	7. Indigect Tax - IGST CGST SGST
2	
4	<u> </u>
X	Credit Available Credit NOT Available
4	Cican manage cican not manage
9	
H	8. Basic customs Duty
2	9. Demurrage
1	10 Deviens, ou charder Live but after bevorth
H	11. Insurance
2	Q: HOW MUCH INSURANCE WILL BUYER BOOK?
1	
9	
7	
4	12. Commission Brokerage
9	13. Freight Inward
X	14. COST Of CONTOINER
2	
4	★
H	Returnable Non - Returnable
2	Hermable Non-Returnable
1	
T.	
4	Full Ant Aefunded Partial Ant is Refurded
4	NOTE: AENTO is Different from Rejection
2	snowed Lemond Leasons.

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
1	
9	Subject: Subject:
2	concepts: Re-order level + Economic Order Org
4	1. Ae-order level: It is the level at which
9	order for moterial procurement is placed
4	Formula:
7	i. Max cons x max Rop
1	
9	ROL
4	ii safety + [Avg x Avg] shock [Cons ROP]
*	-> Be-order Period (AOB) is the time laken
4	
4	tor Delivery of Goods
9	
*	2. Economic order Off (EOQ)
1	Foomula: 2 x A x O
1	
1	
9	H = Annual Demand of Raw Malerial
7	0 = Ordering cost per order
4	C = Carrying cost per unit per annum
1	9.1.0
9	MHOR I - a solve
7	Other imp points
4	a) And Inventory = EOO/2
4	b) Number of orders = Annual Demand (EDQ
4	c) Frequency of orders = Days months
7	NO. of orders
4	
1	d) At £00 -> OC = CC
9	
*	
1	
4	
4	
4	
*	
4	

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject:
2	-> EOQ V/s NON EOQ (W/O Discoutt)
\$	Sampon;
7	Civen:
1	AD =
9	
7	<u>OC</u> =
9	CC :
2	Formula: $EOQ = /2 \times A \times O =$
4	
*	statement of cost comparison pet Ead snovead
4	bow, marz Ead nov-Ead
9	i. AO
2	ii Purchabe bace
9	iii Purchabe cost
*	Lorot, banello ton 21 thuosein eniz
4	roising 197 thought 12 tean sourchus
9	maxing.
4	iv. OQ
9	v. No. of Orders
2	vi. OC= ux oc per order
1	vii Aug ITV.
*	viii cc. pu. pa -> since Discount is NOT given
4	it will Remain same
9	ix CC= Vi XVii
4	X. $TOIOU COST = PC + OC + CC$
9	x. 1010x 0001 = PC 1 0C 100
2	
\$	
7	
4	
7	
4	

CA	A INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject:
2	- EOQ VIS NON EOQ (W DISCOUNT)
9	sampa:
7	Civen
9	AD =
7	200
4	CC =
4	formula: EOQ: 2×A×0 =
4	FOR 1000 : EOG = 1 =
9	statement of the townships popions that
7	eratement of cost comparison between £009
9	S NON-EOD
7	bailimais Ead nou-Ead
4	i. AD
9	is brichable buse
7	iii Parchabe cost
4	iv. 00
*	v. No. of orders
1	vi oc = ux ox per order
9	VII AVA INV.
4	viii cc. pu. pa = of x Respective Ponce
9	Superior may state that cc.pu. pa
2	may not vary according to precount
\$	policy
*	ix. CC= vii xviii
4	
9	x. TOROU COST. = $VCTOC+CC$.
7	- Allandian al E water Barrell
4	- Negotiation of Further Discount
3	TCNON- TCEOQ = AMT OF STSC.
4	
4	$\%$ 90 Disc = $\frac{AmF}{70700}$ cost @ £009 $\%$
4	10 @ Disc = 70101 cost @ £00

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject:
	COLCEDI 3: STOCK LENGTY
1	STUCK TONOM
9	a) Bo- ardor lains ; max max
	a) He-order level 1. max x max
	CONS ROP
*	
4	ii safety + [Avg x Avg] smok [cone x ROP]
9	smok [cons HOP]
7	
4	b) Min. Snock level: ROL-[AVG x AVG]
9	god Loons
1	c) Max smok level: BOL + BOQ - [min x min]
4	Cons BUD
1	
4	imp point: o Formula includes ROQ & NOT EOQ
*	Sprong 100 sop noinsell of
4	AUQ then EUQ = RUQ
9	ect mos and massing room o
	DOA 19bi2nco DOA 3
4	
4	d) Average smok level = min max
1	smuk + smak
9	level level
*	2
4	OR
9	
	safely + 1 AOQ
4	Short 2
4	e) Double I Find: Natural X 1609 Live
4	courambha tor
9	Eweldench
*	Purchabel

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
2	Subject:
4	carrept is input output Bario
4	Formula: Input
4	-comua: Input
3	
2	2001/2 de event 3 units of input 2 units of output is obtained. 29: 1101/- 110 units of input 100 units of output is obtained.
2	2 units of surput is obtained.
4	68: 110.1 - 110 ADILE OF What 100 AVIZ
4	9) Oct por 12 Objuried.
4	COncepts: ABC Arabylic
2	
2	A B C
4	value 70% 20%
4	QU 201, 101. 701.
4	
4	
2	concept 6. FSN: Fast, slow & Non-moving
2	INVENTON TURNOVER BOLD: COST OF MODERIAL
9	consumed
4	COST OF ANY INV.
4	
4	th parchabes opening to closing
	the purchases opening to cooking
2	Ark is din NO. of Mmes 2
4	medium 10w
4	fact moderate slow.

CA	a inter costing no	TES BY CA HARSI	UCAC DAH			
1	Subject:		/ /			
2	- Inverton Hold	mi799 mi				
1	Formula: No of days meeks months Inventory Holding period					
4	100-9	COM TIMONER	UP,L)			
4	(1.3)	Elmoid idinover				
7	High	medium	100			
4		moderate	Fast			
9	worz	11)OUCIOUC	1 43			
4	COncept 7: Stores	ledgel.				
*						
4	Stor	760	P2			
4	02 12113024	91				
4	a) Inward	911221 (b)	WEL			
9	b) Revined	b) Rehmord D Store				
2	supplier to supplier		1990			
9	issue flate will	Rote @ wman	Mp.			
3	be Rate @ which	bouzzi aocu ri				
\$	it was purchased	to Guode Debi				
4	c) Beplacement	2201 (2	NO EUPA			
4	material is	Nomal	oi oi			
9	Peceived	Abnomal.	Swie			
2			ledger.			
9	:Bothode:					
2	a) first in first o	W				
\$	terif or tep) (d	OUT				
4	c) ruerage memo	DO				
4						
9	•	•				
	meighted exterage	Simple A	rerage			
7:	Q1 x R1 + Q2 x R2	B, +R2				
4	91 + 92	2				
9	3(+ 32					
4						

CA INTER COSTING NOTES BY CA HARSHAD JAJU						
4	Subject: Chp2: Labour costing //					
4	concepti		Turnover Ro	<i>U.O.</i>		
2	memod	separan'an	y bedracewent	Nem		
\$		•		Beauinnent		
2	Exblu:	16/2 8	Substitution			
9		Discharged		made 10		
4				anzung		
7				martoiceou		
4			. /	AK OF EXP.		
7	comes in	×				
4	COES OUT			×		
4						
3333		•	ov: zebourna went + nea	+ Replacement		
		w Expansion		P REDIOCEMENT RECYLLIMENT		
2			30 OK	P crección 1		
9			separarian +	r J-CC-SIUILA.		
30000	Denominator: Aug = NO. Of NO. Of (about workers + workers C start @ End					
9)		
4		00. Of Emp @	51067			
7		sebarayour				
4		seplacement				
4	(4) V	Dew Recruit	7(19(1)			
4		so. of Emp	e end.			

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject:
To the	
7	corrept 7: computation of mades & Earnings
4	
9	DADH AI CA 7200
9	company
7	
4	of consistence of cut to consome
9	a) computaria of cost to company.
4	Basic salary
1	(4) ATIONOLLED
4	Lyaboz 2207D cotiziup 1999
9	CHO Employers can't
7	
1	Commission
4	Over v,we
9	IUCEUPIAEZ
9	
7	Lipios 22010
4	
9	My Tax Deducted
4	@ sources (it is Deducted
7	- Employees cont > & paid to govt.
4	· PF
9	· ESI
9	
7	cs profession tax
4	
9	Net salary
4	
1	
4	
9	
4	
7	
To	
9	
4	

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject:
7	Concept3. cost conmol
4	Corcept 5. asi Constituti
\$	
4	13 Attendance
1	
4	i. Time keeping: In 7ime - OUT Time
9	
7	ii Time Booking: Details of work fertomed.
4	The Booking. Below & 9) were retroined.
9	
7	
4	Actual 475 Idle time
4	<u> </u>
4	tara da ♥
4	normal idle time Aproximal idle time
4	coet will be coet will
4	
7	absorbed by Transferred to
4	effective productive costing be late
9	HOURS
7	
4	CONCEDT 14 OVELVIME
امو	
*	HOUR WOLKED ONEL & HOONE NOUNTIL
4	indis morker over & Libour wounds
9	working kme is couled as overrine
*	i. Normal overtime wages added to cost
4	an other capout
4	
9	ii Over home premium:
1	2) Agreed by customer & customer is
4	Ready to pay: Direct Cabour
9	
7	p) ruexboard pendament: onerpeads
4	o) due to fault of mant: changed to

19es	PECTIVE DEPT PROTOTOL REGIONS: COSTING PEL.
<u>q,)</u>	Abnormal Reasons: costing PEL.
C000	one Paris.
<u>W</u>	epts: Bonus:
i x	Howey
	Normal wages time x time Taken Rate
D)	Bonus 50% (Time x Time) Sound Rate
	sowed Role
;; c	2011/00
	Rowan Normal wages: Time x Time
_ (,)	Taken Rate
6	BONUS: Time soved (Time x Time)
-	Time Taken Rolle
=	Allowed L
1/2	Brown Halanie Danna 1-
3	ed abuser is possed to some some some some some some some som
	cqua when
	AH = 1 SH
	2
NOT	e: when AH is for AQ
	SH Should also be for Ar

A INTER COST	TING NO	TES BY CA H	UCAC DAHRAAI			
Subject:			//			
concepte. Ephiciana						
a) Empirion	11 (FRE) =	STOLARS X	100			
	sq (e)	ACT HBS	(100			
6) Efficience	(auls)	= Achial U	100.			
		Srd Un	11,42			
0000000	21000 01					
concept 7: 7	Aber of	7200				
Panamas	bylle	Factory	conversion			
- Julium GE	COST	7200	CO2T			
Direct mat			×			
Oirect (ab						
Otrect Exps						
Factory OH	×					
1 agost 0.1						
concept 8:	Contribu.	P,QD				
sales sales - vc = contribution						
- variable cost profit +FC = contribution						
contribution sale x Plu Ratio = contribution						
G Fired cost						
411019		continution				
	V	e solel				

CA	INTER CO	isting no	TES BY	CA HARSH	UCAC DA
9	Subject: Chay	· Overpea	11		/ /
4	indirect Ex		ω 3		
	i. These		000 W	DW1170 45	110
2	Ofter 400	s eva d	Here	vair peri	<u> </u>
4	5 3				
9	11 HOWEVER	these w	sts uce	ed to pe	changed
7	to arri	he or c	post of	broduct	
9					
7	21 21AT	done By	40110 M	ing below	SHPS.
4	a) Estimal				
9		SQ 10 KUO		nin sune	X
3		an: chande			
4	Dond	by poor	100	Source	Senuces
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7					
9				₹ ₹	\$ \$
4					- cucent
4				2/001	
9				. Sbow	
7	a) upportion	ouneux: o	smoute	among	M OLVEL
4	DEPORTME	prizu etr	toth	facility or	o some
9		BODI'S CO			
2	0.		0		
1					
4	20	CIT P	1601-	Bent	Rent
1				Elec	
9	£16		29/5	EITC	E160
7	200	A-1400 1-1			
4		ochowent			emice_
9	Departme			ner produc	yar Debt
2	ceconda	vointero y	(hon)		
4		0			
9	TOROLOH	₹ \$	} ?		
4					

CA	TNI	ER CO	STING	NOTE	S BY C	A HARS	UCAC CAH
9	Subject:						/ /
4			40 M	80-5	rowe,	noment	
7		1.1611	gr of	WC- F	APOP.11	OI NO XIJE	
4							
9	a) C	1097 ic	JEHNOG:	Here	, the	Source	es Civen
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9				0000)-o- 0	
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9	b)	1100 .	ming	1100	O 942	Dun .	wettod.
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1	100	· Of	senices	_ PO	ower	DEPIS	Will
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9			e 7 —		M. H.	sept 19.	
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9							A, DepiB
9		Se	mice 4	-	service	K , Deb	rA, DeptB
7							
4							
9	Ren	eared		Tan	ious	C	MUZENEOUS
9						3	
7		mpana	17(1606		Ednoviou
4	we	DON		U	DOMES		method.
1							
9							
4							

Subject: Product	ion A Production B
AHIOCOLION	
Apportionment	
Be-Apportionment	
Budgeted Total 7 7 3	23 3
overpeagr	
13 0 00 100 00 000000000000000000000000	~~~
Basis of Apportion	Baris
1. Stores	value of stores a
2. Time keeping & Alc	NO. Of MORKER
3. POWER	HP OF MIC
4. Conteen meal chas	NO. Of workers
a factory Rent	Alea
6. Powers	HPXM/CHB
7. Depreciation	capirol volue of Pr
8. Other overneads	wk HB
9. Insurance of m/c	vome
10. Insurance of Bldg	sulla
11. Power	Effective 45 MBy
15 C, 3VL	113pt &
13 Hent	Area
14. PEROME! DEPT EXPL	NO. of Employees
15. Indirect modes	Direct wages
16 Fuel & Heat	Radiator Sections
18 BIDG maintenance	KW Mrs. Hoorspace Mea.

CAI	NTER COSTING NOTE	S BY CA HARSHAD JAJU
Sub-	Tect:	/ /
	7. Insurance chaston	AND MN X DICE
4	Inventory	
2	0. Storage coer	and I'm storage
9 21	. Padung & Farwardin	
25	2 invoicing cost	NO. @ ITMOICEL
\$	a ward as	1,000
2		
913	_ Onervead Becomen	RATE
	3 12(1)(00 1)(00 1)	7 1 1000
\$ 7	Direct memod: Box	ed on No. Ohinii
2		d overpeage
9		ed No. of units
2	-01111	
9.	indirect method:	
	of of Direct moveriou	Estimated overheads
9		Direct moveral
2		5 1 100 11 100
Se ii	0/0 dp 87178CF Calbour	Estimated overheads
	7	Direct Cabour
9		
iii	of of Prime cost	Estimated overheads
4		brime cost
Vi S	mic Hy Rate	Estimated overheads
		Productive will His
4		
V.	Labour Hr Rate	Eshmated overheads
9		Productive Lab FAR
6		
9		
4		

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
10	Subject:
1.	Sobject.
	13 over ander becomen of overveage
1	eg: $EST. TOTOU OPT = {7200.000}$ EST. NO OD UNITS 20.000 UNITS
1	Ear AM abillits 20 mon units
1	LS1. 100 91 aims
	= 210 PU.
10	
1	Managa Decoran
1	Overhead Recovery
1	Bale.
10	DOSTIPPO X LOUDA = 170 POSTOSOLA
*	ed: 5-100.000 nuits becomen
1	Pare
1	aller and of Relevant Dering we
1	aprer end of Belevant Period we come to know actual overheads
1	COUR 12 KHOW COULD CHAILENOW
5	
10	•
1	
5	ed: \$80,000 ed \$ 700,000
10	0
10	
1	
1	₹ 20,000
10	Over
1.	BECOVERY
1	Q_{μ}
10	-> comprehensive mic Hr Adie
10	
1	TOROL Overheads + Direct Cabour
1	bugnaine wie Ha
10	
1.	
L	

CA	A INTER COSTING NOTES BY CA HARSHAD J	UCA
9	Subject: Chp4: COST Sheet //	
2	Bodic cost sheet	
1		
9		
7	Direct material	
4	Direct rapour	
9	DICCU EXPENS	
4	brime cost	
7	Factory OH	
1		
9	Factory coet	
1	Office OH	
4	- coer of Production	
9	selling & Dist OH	
*	7200 legics do 7200 -	
7	7200 (1200 de 7200 de 1200 de	
1	-0 a soaz = = s.a.	
9		
7		
4		
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90		
7		
4		
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4		
2		
4		
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7		
1		

CA INTER COSTING NOTES BY CA HARSHAD JAJU
Subject:
- COMPRENSIVE COST Sheet
Direct material consumed
opening cam
en Purchases
a closing cam
Direct Cabour
DICECT EXPENSES
Brime coer
Eagust OH Marks OH
taco factory coer
an opening (wip)
(91cm) prizoto es
NET FOCUMY COST
Quality conmol
Research & Develo pment
Admin an control - comp
Admin on (Related to produ)
Primary Packing
- c- scrap By products, misc income
coet of broduction
(4) Opening shock (fa)
erot land spood do 1500
G closing smock (fa)
plaz sbood fo 7200
Admin on (den)
Selling of
Dist O OH
Markenia
1200 de 201es
1.

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
	Subject: Chps: COST A COOUNTING SYSTEM //
4	. 4 0 0
4	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
2	Nov lutechasted lusedhasted
9	Financial & Accounting
4	maintained Records are
2	separately maintained
9	together
4	
3	NOU NEGLORG SARREW OF & CONNING
	ACCOUNTS: Beal PERSONAL Nominal
1	
2	
4	i. cost redger conmor Alc
\$	30 A. COCCOO A SOUND ALCO A SECOND ALCO A SECOND
4	ii General ledger control Alc
2	as majerial
9:	1. material could the of I direct
4	TO COST ledger control ALC Indirect
2	(Being makerial purhased)
9	
4	2 STORES ledger control ALC DI
4	To moverial Try to store
2	(Being moderial try to stora)
8	3. cost ledger control the lot.
4	TO STORED ledger controlation
4	(Being moderial Returned to supplier)

CA INTER COSTING NOTES BY CA HAR	UCAC CAHE
Subject:	/ /
4. Issue of material.	
a) Direct material	
Simple Country and all assessments of the	
TO Smores ledger control ALC	2010
(Being material issued to P	<i>x00(1,1)</i>
D'indirect material Coverheads)	
Absorbed	
WIP CODINO I ALC DI	
TO FACTORY OH COOK ALC	Difference
(Being For charged to Brodn)	Orer
9	runder
Achial (Incurred)	MONGROPHA
Factory of contract	
TO Stones ledger control Al	Ob mak code
	Overpeads
Being Indirect material issued	
to fewomaja	
Stones ledger control ALC	
to wip control Ac (Direct)	
TO FOH control Ac Cindire	
& (Being material Returned to	Stores
6. 3002 ALC DI	
70 JODI ALC	
E Coeing material The mom zoo	15 407 50 1
The court is the court soon	
To all comment of	
7. WIP COMMO! AHC DE	
TO COST ledger cannol APC	- 0. 0
(Being material directly purch	ansa tol 1900)

CA INTER COSTING NOTES BY CA HARSHAD JAJU	
Subject:	
b) Labour	
1. Wages could His pl Direct	
To cost reduce committee ledicate	
(Being wages paid incurred)	
(said maina)	
0 (1)0000	
2. Wages	
a) Direct wages	
WIP CONTROL ALC	
TO Wages commission	
(Being wages charged to brown)	
6) Indirect wages	
Achal Inunied Achal Inunied	
Production .	
will cour. He or fourth our contak or	
TO FOR CONTACT TO WODEN CONTACT	
Charged to will) (Being Brade on	
Admin OH (Related to Broduction)	
FG control AC DI Admin OH CONTAC DE	
TO Admin on AC TO wages cont ARC	
selling & Distribution	
A SHE THOUGHT SED OH CONT AICH	n
To selling & DIST ON AIC TO Wages cont A	
4	
9.	
5	

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
مه	Subtect:
2	c) Direct Experses
4	WIP CONTROL PAC OF
9	
2	To cost ledger control Alc
4	(Being Direct Expenses incurred)
9	
1	d) GENEROL EXPENSES Indirect Expenses
4	Budnaja Ols
9	Incurred: Factory on committee or
1	70 COST ledger cont Alc
4	- is sail reager sorn me
9	Absorbed: 1111 Copper on M
2	Absorbed: WIP CONTROL ARC DE
4	TO FACTORY OVERTHEAD CONT FAC
9	
7	Admin OH
\$	Incurred: Admin on cont the m
9	TO COST ledger contrac
7	
9	Absorbed, Finished Goods Control Acc Dr
4	TO ADMIN OH CONTROL ALC
4	TO HAMMI OUT WINDING
9	
*	selling & DIST OH
4	incurred: selling & Dist on cont Alc or
9	TO COST HELIGET CONT ALC
*	
4	Absorbed: COST of sales ARC or
9	Absorbed: COST of sales ARC or TO selling & Dist on cont ARC
7	
4	
9	
7	
4	

CA	IN	FER COSTING NOTES BY CA HARSHAD JAJU
	Subject	-:
4		
2	e)	Finished Goods control AC DI
9		TO WIP COMPOI ALC
4		
	0)	cost of sales Alc or To Finished Goods cont Alc
4		TO Hinished Goods contitud
2	<u>~</u>	COCHOO DC I DIC DT
4	8)	TO SHIPS PRIMEDS
4		10 - 0021 at 20003 1.45
	3	RESPECTIVE OVERTHEAD CONTROL ATC
4	11)	Mailsa Borbon OT
2		Over ALOSOTORD)
4		
4	(.;	rd off 139 parted
2		TO Respective overhead cont ALC
9		(under Absorbed)
4		
	2)	COST redger control ALC
4		TO Sales ARC
2		Sales arc 180
		TO COSTING PELAY
4		10 washing Pacific
2		
9		
4		
4		
2		

CA	INTER COSTING NO	TES BY CA HAR	UCAC CAH
9	Subject:		/ /
7		mana an mo	P _i CO
4	-> IUHEGLOHED SAZI	rem of moduli	The state of the s
9	00	- a laleanalad	in Learn Mad
	Parnculars	NOU-IUKGLOAKE	min ground
7	stores ledger		
9	wages cons.		
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	Admin or		
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7	COST Of Sales		
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CA	INTER COSTING NOTES BY CA HARSHAD JAJU
9	Subject: Chp6: ACHIN'NY Based COSTING /
4	Overtreads
9	eq: Bill = \$ 10.000
4	NO = S people
9	Share = \$10,000 = 72000
4	S
7:	
4	ACKYMY BORD CORNING: TU TERA Mei Mera
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4	ACTIVITIES 3 9 9 9
3	Starter
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\$	Rice
2	De22614
90	ie, cost is allocosted Apportioned among
4	broducts passed as activities represent to
9.	them
1	Steps:
9:	a) COST Briver
4	b) cost briver org
7:	c) cost Briver 2006
1	a) bylocation (pxc)
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CA INTER COSTING NOTES BY CA HARSHAD JAJU Subject: Chp: Process costing Purchase Soming Cleaning DANZINIA ← III 28970NA ← II 22970NA ← I 28970NA broduct Purchase PUID BOHLINA Primary Packing breserve deavide Branding Despatch Formay Illustration 29300g - Parniculars BUY 1001 1001 AM AMT Parniculars TO Direct mar 40000 II 2290009 JES 00001 100 TO Direct Lab 10000 TO DITECT EXPS 100001 MO 07 10000 ωoov 100 100 $\omega \omega \omega v$ (2201 LOMOCN (101) JAN II 229) (May Bus Pariculars QN AMT AM Parniculars III 229000 Pet 100000 I 2292079 OT 180 coos100 TO DIE. MAT 100 20000 By Nomai 20 2201 100001 de in or w 20 011 Exps $\omega \omega \omega$ <u>70 011</u> 0002 82000 00028 200 200

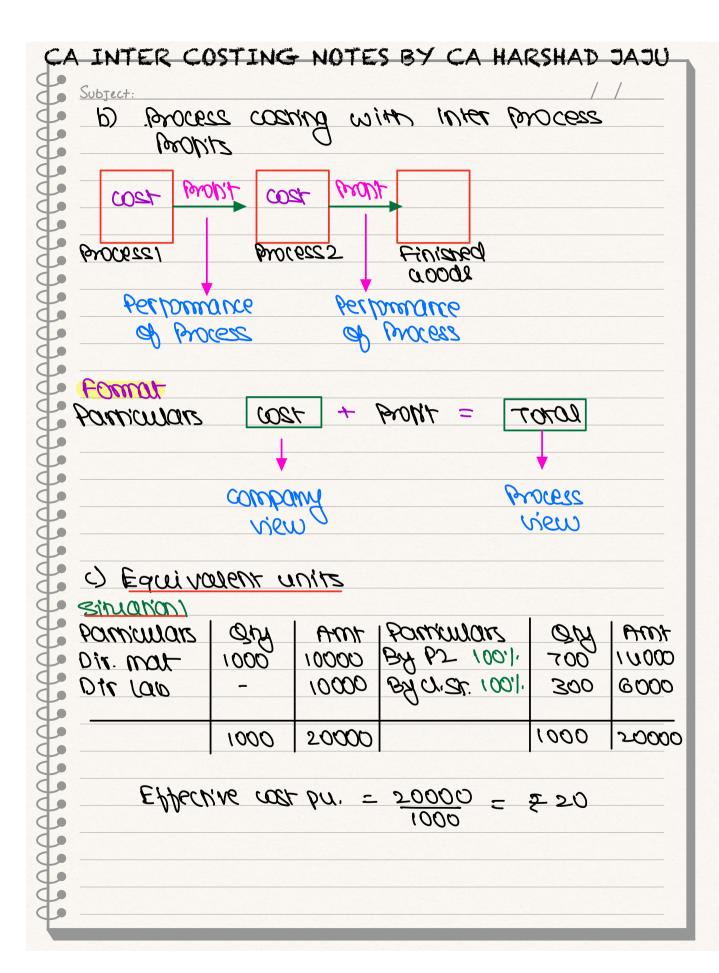
CA INTER COSTING NOTES BY CA HARSHAD JAJU

Process I	II ALC	(101)	(2201 DAMPOUN		
Particulars	Qhy		Parniwars	BIN	AUL
II 2290049 OT	180	00028	BY BNOCEC IX	220	1.11,000
TODIS MOST	150	00021	(ACT OUTPUT)		
0D) 210 0T	-	10000	BH NOWNO1 1025	30	-
TO 0H	_	10000		20	9000
			(BOL NY)		
	300	150000		300	170,000

Subject:

Process III ALC (101) NORMAL 1022)											
Parriculars	gy	BW.	r Parniwar	3	BUR	yur					
II 2297049 OT	1800	8500	I 2297000 RE OC	Z S	220	1.11,000					
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TO 0H	-	1000	201.ABB 00		20	9000					
			(Bal. 1/8)								
			•								
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ug reco	<u>coer pu. 300 - 30</u>										
EPPEAIRE											
Zinin Zinin											
(ndcort = 100 HC (101) Natural 1002 & 2000 horses											
Parriculars C			bounanas			JUL 1					
	11 02	11000	BY FG AXC	350) 3	33160					
			(Actual								
7001r (alb			(tuqtuo			2000					
TODIT EXP			BA WOULUS!	30		3000					
TO 07 -		0000	2201	/							
\$ 1500.000 B	0 (ONI									
	3 h 3c	26100	22525	200	3	3610					
380 336160 2000 336160											
La value											
		_	10 000 - 11	EPPECPINE MOST PU = 260,000-3000 = \$952 PU							
Ephenine co	N9 72	= 2	<u>60,000 - 300</u>	0 =	£ 95	s2pu					
Eppearine con	et pu	= 5	- 300-300 - 300-30	jββe 2) =	CL, NG \$ 62	units					

CA	INTER COSTING NOTES BY CA HARSHAD JAJU
1	
4	Subject:
9	NOTE: When scrap is given, it value will
4	be credited in case of wormal 1022 OD we bear cost we get Benefit.
*	Or the production of the service
7	or me pear one da Belletti.
1	
To	11 In case of Abnormal 1052, its scrap
1	MIND What he Beginson the course
1	value wont be Reduced from process
9	Atc as we don't bear cost so no
4	Benefit is Taken.
*	
7	
1	111 You may be asked to prepare Normal 1022 Abrommal 1022 Ac
1	Normal 1055) Afronnal 1065 AC
1	
9	
9	iv. For Questian on decision about
*	Further processing compare
7	Extra Revenue with Extra cost
7	EXILO HENGING WITH EXILO OD
To	
1	r. Botalte is depited to brocess eye for
1	haragas ad ullammary sier, tothe original
9	Militz with well wounded by cooking
4	to be produced.
7	In case of Abnormal agin that cutra
1	units Royally will be Br. to Ab-GainAle
4	Milia Hojana com De com 10 Ho dallim
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4	vi Sub-concepts
9	a) Process costing through stock Alc
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7	° WAC
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CA INTER COSTING NOTES BY CA HARSHAD JAJU

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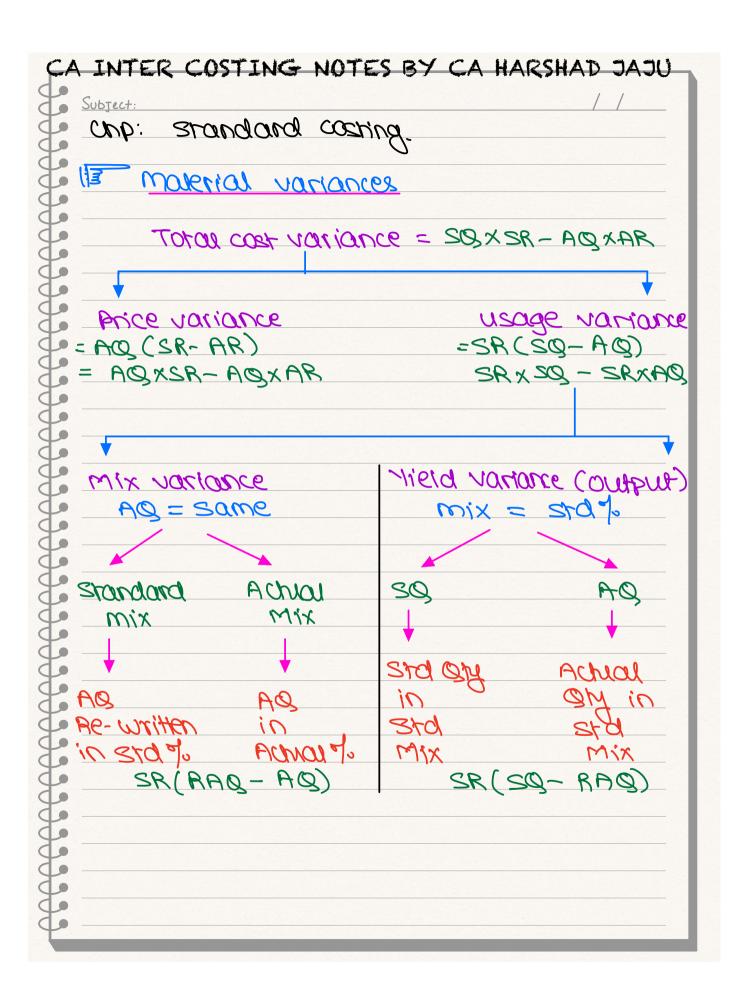
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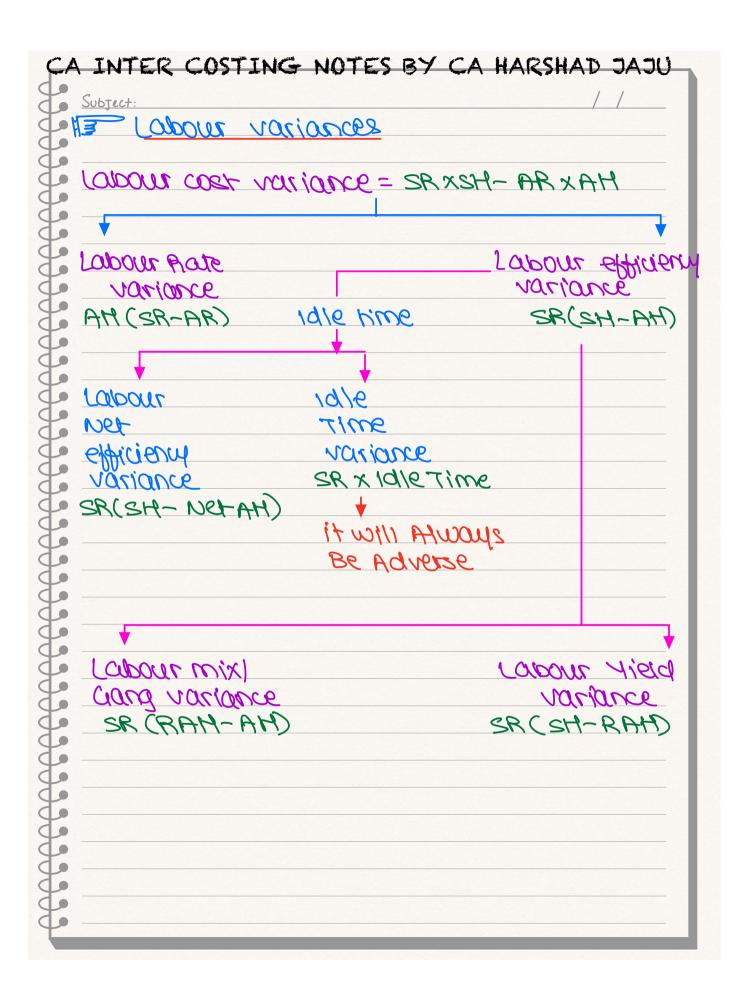
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Exps	820	000.01	11.76

CA	INTER COST	ING	NOTE	s by c	A HAI	CAHES	JAJU
9	Subject:					/	/
4	STORMENT	ar co	it Apr	portion	NEUL		
9	Particulars		10179	(ab)		EXPS	1000
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4	closing smok	30	00	1138	1768	8771	7674
9	9						40000
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9			Broc	289 A40			
4	Parniculars	BUD	Amt	Portic	war	1 Opy	AMT
9	<i>bw</i>	1000		By P2		700	32326
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	A INTER COSTING NOTES BY CA HARSHAD JAJU
4	Subject:
7	13 Overhead varjances
1	118 Sacrification Variables
9	T: LOSIONE CONTRACTOR TO
*	I: variouse overbead varionces
1	
9	a) Based on output
*	i. Sta Recovery Rate pu.
1	ii. Actual Recovery Rate pu.
	iii. Actual Output (for Actual Hrs)
9	in and output (101 mans)
7	iv. std output (for Actual Hos)
4	
9	V. TOTAL COST VALIANCE = SRX AO - ARXAO
*	
4	vi. Ethiciency variance = SR (SO - AO)
9	
*	vii. Expenditure variance = SRXSO - ARXAO
1	VIII. Experientale variable - 3K/30 - MAXIE
4	b) Based on Time
	i. Std Recovery Rate ph.
	i. Std Recovery Rate ph. ii Achal Recovery Rate ph.
	i. Std Recovery Rate ph. ii Achal Recovery Rate ph. iii Achal Hr (for Achal Muteut)
	ii Achal Recovery Rate Ph.
	ii Achal Recovery Rate ph. iii Achal Hrs (for Achal output) iv. Std. Hrs (for Achal output)
	ii Achal Recovery Rate Ph.
	ii Achal Recovery Rate ph. iii Achal Hrs (for Achal output) iv. Std Hrs (for Achal output) v. Total cost variance = SRX SH-ARXAH
	ii Achal Recovery Rate ph. iii Achal Hrs (for Achal output) iv. Std. Hrs (for Achal output)
	ii Achal Recovery Rate ph. iii Achal Hrs (for Achal output) iv. Std Hrs (for Achal output) v. Total cost variance = SRX SH-ARXAH
	ii Achael Recovery Rate ph. iii Achael Hrs (for Achael output) iv. Std. Hrs (for Achael output) v. Total cost variance = SRX SH-ARXAH vi. Ethicienay Variance = SR(SH-AH)
	ii Achal Recovery Rate ph. iii Achal Hrs (for Achal output) iv. Std Hrs (for Achal output) v. Total cost variance = SRX SH-ARXAH
999999999999999999999999999999999999999	ii Achael Recovery Rate ph. iii Achael Hrs (for Achael output) iv. Std. Hrs (for Achael output) v. Total cost variance = SRX SH-ARXAH vi. Ethicienay Variance = SR(SH-AH)
	iii Achal Recovery Rate ph. iiii Achal Hrs (for Achal output) iv. Std Hrs (for Achal output) v. Total cost variance = SRX SH-ARXAH vi. Ethiciency Variance = SR(SH-AH) vii. Expenditure (Rate) variance = AH (SR-AR)
999999999999999999999999999999999999999	ii Achael Recovery Rate ph. iii Achael Hrs (for Achael output) iv. Std. Hrs (for Achael output) v. Total cost variance = SRX SH-ARXAH vi. Ethicienay Variance = SR(SH-AH)

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CA INTER COST	ING NOTES BY CA	HARSHAD JAJU
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	Fixed overhead	<u> </u>
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	fixed over head	OT POSITION 2
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Variations		
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FOH	FOH	HOA
calendar	Capacity	efficiency
variance	variance	variance
2-3	3-4	4-5
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4		
4		

C	A INTER COSTING NOTES BY CA HARS	UCAC DAH
1		/ /
9	Subject:	
7	chp: marginal coening.	
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4	concept: Marginal cost sheet	
9	20161	
90		
7	(-) Variable cost	
1	COULUPALOU	
4	C FIXED COST	
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7	21	
1	correct: Plu Rabio = contribution	X100
1	zales	
9	OR APPOPIT A SOLLES	
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1	coucebl: couldpopping	
1	i. sales - variable cost	
90	ii fixed cost + prop't	
H	iji sales x Plv Raho	
7	M Souce X PIV 190010	
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90	concept: Break-Even Point	
7	continuous = Fixed cost	
1	$ \omega(x) = $	
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CA	INTER COSTING NOTES BY CA HARSHAD JAJU
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9	Subject:
4	concept: Margin of safety.
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7	i. Profit ii frofit contribution pu. Plv Batio
1	1. 1001
To	coumponal br. Blaysons
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4	Conon: Spirtoning Dulot
9	concept: Shutdown Point
9	i Avoidable FC ii Avoidable FC
4	i Armidable FC ii Armidable FC
*	COCK SILL BURE
7	cont pu. Plv Raho
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4	Notes By: CA Harshad Jaju
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