

P4013

Process X AC

To int introduced	15000	30000	By N. lms (64.1)	900	990
To Mat		2600	By Process Y	14100	41610
To P. wages		4000	(b.f.)		
To production		6000			

Process Y AC

To process X	14100	41610	By N. lms	1095	3790
To Mat		2250	(@ 82 p.u.)		
To wages		3500			
To production		5250	By Process Z	12205	48820
			@ 4 p.u.		

Let. no. of units of wastage units of Process Y be 'x'.

$$NCPU = \frac{\text{Total cost} - \text{Normal waste units scrap value}}{\text{Total units} - \text{Normal loss units}}$$

$$4 = \frac{52610 - (2x \times 2)}{14100 - x}$$

$$56400 - 4x = 52610 - 2x$$

$$2x = 3790$$

$$x = 1895$$

Now % of units waste in process Y is 1895 units
 $\frac{1895}{14100} \times 100 = 13.439\%$

Process Z AC

To process Y	12205	48820	By N. lms @ 1.00	610	610
To Mat		2000	By P. wages	12000	59730
To P. wages		3000	@ 4 p.u.		
To production		4500			
To Ab. gain	405	2015			



Date.....

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