

3. OPERATING COSTING**SOLUTIONS TO ASSIGNMENT PROBLEMS****Problem No.1**

Calculation of passenger km:-

Onward:	25 days x 3 trips x 20 km x 12 months	18,000 x 40 passengers
	7,20,000 pass. Km.	
Return:	25 days x 3 trips x 20 km x 12 months	18,000 x 40 passengers
	7,20,000 pass. Km	
	<u>14,40,000</u>	

Kilometers 36,000kms

Calculation of Total cost:

Particulars	Amount
Depreciation (1,00,000 / 5)	20,000
Insurance (1,00,000 x 3%)	3,000
Annual Road tax	2,000
Garage rent (400 x 12m)	4,800
Annual repairs	2,360
Salary to driver & conductor (800 x 12m)	9,600
Manager Salary (1,400 x 12m)	16,800
Stationery (100 x 12m)	12,000
Petrol & oil cost (3600 x 50 / 100)	18,000
Total cost before commission	77,760
(+) commission (10% on takings)	10,368
Total Cost	88,128
(+) Profit (15% on takings)	15,552
Total takings	1,03,680

Fare/ pass. Km $\frac{1,03,680}{14,40,000}$ Rs. 0.072 / pass,Km

Problem No. 2

Calculation of Total kms. covered per month:

Bus Route	Km. per trip	Trips per day	Days per month	Km. per month
Delhi to Chandigarh	250	2	8	4,000
Delhi to Agra	210	2	10	4,200
Delhi to Jaipur	270	2	6	3,240
				<u>11,440</u>

Operating Costing Problems And Solutions

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Financial Management Theory, Problems and Solutions Palanivelu V.R., The coverage of this book is very comprehensive and it will serve as concise guide to a wide range of areas that are relevant to the Finance field The book contain 25 chapters and also number of real life financial problems in the Indian context in addition to the illustrative problems A Textbook of Cost and Management Accounting (12/e) M N Arora, A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its near points The subject matter has been organized on First things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study **A Textbook of Cost and Management Accounting, 10th Edition**

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Environment of ..., 93-2, March 27 and 28, 1974 United States. Congress. House. Committee on Interstate and Foreign Commerce, 1974 C.P.A. Problems and Solutions William B. Castenholz, 1926 **Solid Waste Disposal Act Extension, 1974** United States. Congress. House. Committee on Interstate and Foreign Commerce. Subcommittee on Public Health and Environment, 1974 *A.I. Ch. E. Student Contest Problems and the Prize Winning Solutions, 1932-1949* American Institute of Chemical Engineers, 1950 **Decommissioning Forecasting and Operating Cost Estimation** M.J. Kaiser, 2019-04-12

The US Gulf of Mexico is one of the largest and most prolific offshore hydrocarbon basins in the world with thousands of structures installed in the region and tens of thousands of wells drilled Over the past decade a significant number of structures in shallow water have been decommissioned as operators can no longer kick the decommissioning can down the road This has opened up new markets and additional regulatory oversight with far reaching implications This book describes future decommissioning trends and issues and provides guidance for operator budgeting regulatory oversight and service sector companies interested in participating in the field Decommissioning Forecasting and Operating Cost Estimation is the first of its kind textbook to develop models to forecast platform decommissioning in the Gulf of Mexico and to better understand the dynamics of offshore production cost The book bridges the gap between modeling and technical knowledge to provide insight into the sector Topics are presented in five parts covering fundamentals structure inventories and well trends decommissioning modeling critical infrastructure issues and operating cost estimation Factor models and activity based cost models in operating cost estimation conclude the discussion Decommissioning Forecasting and Operating Cost Estimation

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