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2 elements of costing tutor zone 1.2 (a), (c) and (d) Direct; (b) Indirect 1.1 (a) and (c) Materials; (b) Overheads; (d) Labour 1.3 (a) Production; (b) and (d) Selling and distribution; (c)

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Administration 1.4 (a) and (d) are False; the remaining statements are True 1 The costing system

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activities © Osborne Books Limited, 2016 2 elements of costing tutor zone 1 1.1 Hothouse Ltd is a tomato grower. Classify the following costs into the categories of materials, labour or overheads by putting a tick in the relevant column of the table below. Cost (a) Compost used to plant seeds (c)

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Elements of Costing Test One Q3 of 15. Markstone supplies quarried and cut-to-size stone to the building trade. Classify the following costs by function (production, administration, or selling and distribution) and indicate your choice in the correct column of the table below.

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USING COSTING CODES s i t u a t i o n Classy Limited is an educational company that runs courses for accountancy trainees and other office staff. It uses a coding system for the elements of cost (materials, labour and expenses), with further classification into direct and indirect costs. The coding used is as follows:

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Elements of Costing Test Two Q7 of 15. Lord Ltd makes a single product and for a production level of 25,000 units has the following cost details: Materials: 5,000 kilos at £9 per kilo: Labour: 2,500 hours at £18 an hour: Expenses: £33,000:

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Elements of Costing Test Two Q1 of 15. Decide whether each of the following statements is true or false. Statement: True: False : Financial accounting is aimed at providing information for those who manage the organisation: Management accounting can use current and historical

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Elements of Costing Test One Q6 of 15. Delta Ltd is costing a single product which has the following cost details: Variable Costs per unit: Materials: £6: Labour: £7: Total Fixed Overheads: £60,000: Complete the following total cost and unit cost table for a production level of 20,000 units.

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