Assignment to 5.3.1

$p_A := 98$

$dmc_A := 30$

$dlc_A := 10$

$spc_A := 0$

$xp_A := 2100$

$xs_A := 2100$

$p_B := 107$

$dmc_B := 32$

$dlc_B := 8$

$spc_B := 2$

$xp_B := 4000$

$xs_B := 3960$

$IMC := 9550$

$ILC := 122520$

$AC := 76326$

$SC := 114489$

$DMC := dmc_A \cdot xp_A + dmc_B \cdot xp_B$

DMC =

$DLC := dlc_A \cdot xp_A + dlc_B \cdot xp_B$

DLC =

$imc_A := \frac{IMC}{DMC} \cdot dmc_A$

imc_A =

$imc_B := \frac{IMC}{DMC} \cdot dmc_B$

imc_B =

$ilc_A := \frac{ILC}{DLC} \cdot dlc_A$

ilc_A =

$ilc_B := \frac{ILC}{DLC} \cdot dlc_B$

ilc_B =

$mc_A := dmc_A + imc_A + dlc_A + ilc_A + spc_A$

mc_A =

$mc_B := dmc_B + imc_B + dlc_B + ilc_B + spc_B$

mc_B =

$MCOGS_A := mc_A \cdot xs_A$

$MCOGS_A$ =

$MCOGS_B := mc_B \cdot xs_B$

$MCOGS_B$ =

$MCOGS := MCOGS_A + MCOGS_B$

Assignment to 5.3.1

MCOGS =

$ac_A := \frac{AC}{MCOGS} \cdot mc_A$

$ac_B := \frac{AC}{MCOGS} \cdot mc_B$

$ac_A =$

$ac_B =$

$sc_A := \frac{SC}{MCOGS} \cdot mc_A$

$sc_B := \frac{SC}{MCOGS} \cdot mc_B$

$sc_A =$

$sc_B =$

$tc_A := mc_A + ac_A + sc_A$

$tc_B := mc_B + ac_B + sc_B$

$tc_A =$

$tc_B =$

$r_A := p_A - tc_A$

$r_B := p_B - tc_B$

$r_A =$

$r_B =$

Cost-of-sales results accounting

$R_A := r_A \cdot xs_A$

$R_B := r_B \cdot xs_B$

$R_A =$

$R_B =$

$R := R_A + R_B$

$R =$

Total cost results accounting

$S_A := p_A \cdot xs_A$

$S_B := p_B \cdot xs_B$

$S_A =$

$S_B =$

$S := S_A + S_B$

$S =$

$IC_A := mc_A \cdot (xp_A - xs_A)$

$IC_B := mc_B \cdot (xp_B - xs_B)$

$IC_A =$

$IC_B =$

$IC := IC_A + IC_B$

$IC =$

Assignment to 5.3.1

$TP_A := S_A + IC_A$

$TP_A =$

$TP_B := S_B + IC_B$

$TP_B =$

$TP := TP_A + TP_B$

$TP =$

$MCOP_A := mc_A \cdot xp_A$

$MCOP_A =$

$MCOP_B := mc_B \cdot xp_B$

$MCOP_B =$

$MCOP := MCOP_A + MCOP_B$

$MCOP =$

$AC_A := ac_A \cdot xs_A$

$AC_A =$

$AC_B := ac_B \cdot xs_B$

$AC_B =$

$AC := AC_A + AC_B$

$AC =$

$SC_A := sc_A \cdot xs_A$

$SC_A =$

$SC_B := sc_B \cdot xs_B$

$SC_B =$

$SC := SC_A + SC_B$

$SC =$

$TCOP_A := MCOP_A + AC_A + SC_A$

$TCOP_A =$

$TCOP_B := MCOP_B + AC_B + SC_B$

$TCOP_B =$

$TCOP := TCOP_A + TCOP_B$

$TCOP =$

$R_A := TP_A - TCOP_A$

$R_A =$

$R_B := TP_B - TCOP_B$

$R_B =$

Assignment to 5.3.1

$$R := R_A + R_B$$

R =

Legend

Subscript A, B for products

p	= Selling price
dmc	= Direct cost of materials per unit
dlc	= Direct cost of labour per unit
spc	= Special direct production cost per unit
xp	= Quantity of goods produced
xs	= Quantity of goods sold
IMC	= Indirect cost of materials
ILC	= Indirect cost of labour
AC	= Administration cost
SC	= Sales cost
DMC	= Direct cost of materials
DLC	= Direct cost of labour
imc	= Indirect cost of materials per unit
ilc	= Indirect cost of labour per unit
mc	= Manufacturing cost per unit
MCOGS	= Manufacturing cost of goods sold
ac	= Administration cost per unit
sc	= Sales cost per unit
tc	= Total cost per unit
r	= Result per unit
R	= Result
S	= Sales (value), turnover
IC	= Change in inventory of finished goods
TP	= Total performance
MCOP	= Manufacturing cost of goods produced
TCOP	= Total cost of goods produced