Full Costing Based on Cost of Labour

$p_A := 98$

$p_B := 107$

$dmc_A := 30$

$dmc_B := 32$

$dlc_A := 10$

$dlc_B := 8$

$spc_A := 0$

$spc_B := 2$

$xp_A := 2100$

$xp_B := 4000$

$xs_A := 2100$

$xs_B := 3960$

$IMC := 9550$

$ILC := 122520$

$AC := 76326$

$SC := 114489$

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

$DMC = 191000$

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

$DLC = 53000$

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

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

$imc_A = 1.5$

$imc_B = 1.6$

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

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

$ilc_A = 23.12$

$ilc_B = 18.49$

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

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

$mc_A = 64.62$

$mc_B = 62.09$

$MCOGS_A := mc_A \cdot xs_A$

$MCOGS_B := mc_B \cdot xs_B$

$MCOGS_A = 135695.66$

$MCOGS_B = 245890.6$

$MCOGS := MCOGS_A + MCOGS_B$

Full Costing Based on Cost of Labour

$$MCOGS = 381586.26$$

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

$$ac_A = 12.92 \qquad\qquad ac_B = 12.42$$

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

$$sc_A = 19.39 \qquad\qquad sc_B = 18.63$$

$$tc_A := mc_A + ac_A + sc_A \qquad\qquad tc_B := mc_B + ac_B + sc_B$$

$$tc_A = 96.93 \qquad\qquad tc_B = 93.14$$

$$r_A := p_A - tc_A \qquad\qquad r_B := p_B - tc_B$$

$$r_A = 1.07 \qquad\qquad r_B = 13.86$$

Cost-of-sales results accounting

$$R_A := r_A \cdot xs_A \qquad\qquad R_B := r_B \cdot xs_B$$

$$R_A = 2248.73 \qquad\qquad R_B = 54870.01$$

$$R := R_A + R_B$$

$$R = 57118.74$$

Total cost results accounting

$$S_A := p_A \cdot xs_A \qquad\qquad S_B := p_B \cdot xs_B$$

$$S_A = 205800 \qquad\qquad S_B = 423720$$

$$S := S_A + S_B$$

$$S = 629520$$

$$IC_A := mc_A \cdot \left(xp_A - xs_A \right) \qquad\qquad IC_B := mc_B \cdot \left(xp_B - xs_B \right)$$

$$IC_A = 0 \qquad\qquad IC_B = 2483.74$$

$$IC := IC_A + IC_B$$

$$IC = 2483.74$$

Full Costing Based on Cost of Labour

$$TP_A := S_A + IC_A \qquad\qquad TP_B := S_B + IC_B$$

$$TP_A = 205800 \qquad\qquad TP_B = 426203.74$$

$$TP := TP_A + TP_B$$

$$TP = 632003.74$$

$$MCOP_A := mc_A \cdot xp_A \qquad\qquad MCOP_B := mc_B \cdot xp_B$$

$$MCOP_A = 135695.66 \qquad\qquad MCOP_B = 248374.34$$

$$MCOP := MCOP_A + MCOP_B$$

$$MCOP = 384070$$

$$AC_A := ac_A \cdot xs_A \qquad\qquad AC_B := ac_B \cdot xs_B$$

$$AC_A = 27142.24 \qquad\qquad AC_B = 49183.76$$

$$AC := AC_A + AC_B$$

$$AC = 76326$$

$$SC_A := sc_A \cdot xs_A \qquad\qquad SC_B := sc_B \cdot xs_B$$

$$SC_A = 40713.36 \qquad\qquad SC_B = 73775.64$$

$$SC := SC_A + SC_B$$

$$SC = 114489$$

$$TCOP_A := MCOP_A + AC_A + SC_A \qquad\qquad TCOP_B := MCOP_B + AC_B + SC_B$$

$$TCOP_A = 203551.27 \qquad\qquad TCOP_B = 371333.73$$

$$TCOP := TCOP_A + TCOP_B$$

$$TCOP = 574885$$

$$R_A := TP_A - TCOP_A \qquad\qquad R_B := TP_B - TCOP_B$$

$$R_A = 2248.73 \qquad\qquad R_B = 54870.01$$

$$R := R_A + R_B$$

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Full Costing Based on Cost of Labour

$$R = 57118.74$$

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

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