

Editorial

Dear Readers,



Unity is an important aspect required in teamwork. Unity and co-ordination is very essential for a team in finishing a task assigned within the deadline. As the famous quote reads “**United we stand, divided we fall**”, if we are united, then any situation may be faced easily. India

is an epitome of “**Unity in diversity**” Unity in work ensures great result. So let us all be united and strive for development

**L. Muralidharan
& Editorial Team of e-senze**

Designed by: Mr. G. Natarajan



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**Chennai
Class Details
refer
Pages: 3 & 4**

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Best articles
will be
published.**



Activity Based Costing

Continued from Previous Issue

Activity	Total cost Rs.	Cost driver	Total number	Product P	Product Q
Setting up	20,000	Number of set-ups	4	1	3
Machining	80,000	Machine hours	2,000	100	1,900
Order handling	20,000	Number of orders	4	1	3
Quality control	20,000	Number of inspections	5	1	4
Engineering	60,000	Engineering hours	1,000	500	500
	200,000				

Calculate the costs, in total and per unit, for Product P and Product Q, using:

- traditional absorption costing
- activity-based costing.

Solution

- Traditional absorption costing

Direct labour hours are $1 \times 100 + 2 \times 950 = 2,000$.

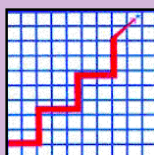
The overhead absorption rate is $\text{Rs.}200,000/2,000 = \text{Rs.}100$ per direct labour hour.

	Product P	Product Q
	Rs.	Rs.
Direct material cost/unit	15	20
Direct labour cost/unit	20	40
Overhead (at Rs.100 per hour)	100	200
Total cost/unit	135	260
Number of units	100	950
Total cost	Rs.13,500	Rs.247,000

- Activity - based costing

Activity	Total cost Rs.	Cost driver	Total number	Product P	Product Q
Setting up	20,000	Cost per set-up	5,000	5,000	15,000
Machining	80,000	Cost per machine hour	40	4,000	76,000
Order handling	20,000	Cost per order	5,000	5,000	15,000
Quality control	20,000	Cost per inspection	4,000	4,000	16,000
Engineering	60,000	Cost per engineering hour	60	30,000	30,000
	200,000			48,000	152,000

To be continued in next edition



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CA Final - Nov./Dec. 2009 Examination

Advanced Accounting/
Financial Reporting

Mr. L. Muralidharan

From 13-8-2009: Tue. Thur. Sat. : 6.00 am to 8.30 am
Sat. : 2.30 pm to 5.30 pm

MAFA/Strategic Financial
Management

Mr. L. Muralidharan

From 5-8-2009: Mon. Wed. Fri. : 6.00 am to 8.30 am
Sun. : 6.00 am to 9.30 am

Cost Management/
Advanced Management
Accounting

Mr. L. Muralidharan

From 27-7-2009: Mon. Wed. Fri. Sun.: 5.30 pm to 8.30 pm

FEES STRUCTURE

CA - FINAL

One Subject	Rs. 5,500
Two Subjects	Rs. 8,000
Three Subjects	Rs. 9,500

CLASS VENUE

**P.S. High School (North),
Mundakanni Amman Koil Street,
Behind Sanskrit College,
Mylapore, Chennai - 600 004.**

**For Registration and Further
Details:**

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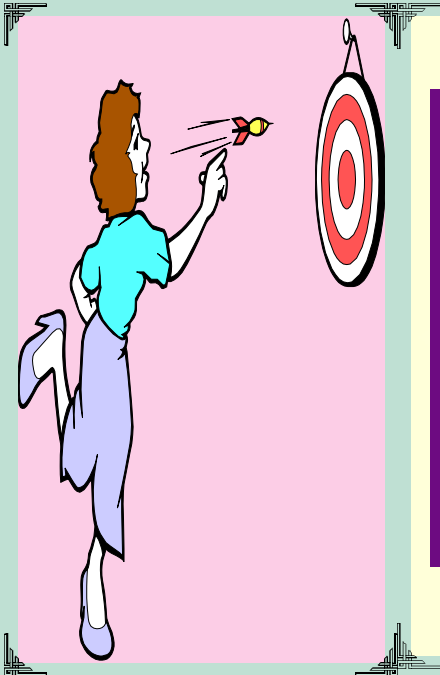
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Dart Board

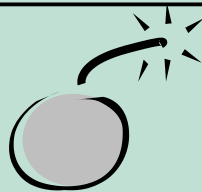


Last weeks Question: Describe briefly: Index field

Index fields are used to store relevant information along with documents. The data input to an index field is used to find those documents when needed. The program provides up to twenty five user definable index fields in an index set.

This Weeks Question: Describe briefly: Full duplex

Send your queries and suggestions to : joinsreeram@gmail.com



J o k e s

Why are Manki secret agents the best in the world?

Because even under torture they can't remember what they have been assigned to.

==oo00oo==

Q: "Have you ever read Shakespeare?"

Answer: "No, who wrote it?"

==oo00oo==

A man ordered a pizza and the clerk asked if he should cut it in six or twelve pieces.

"Six, please. I could never eat twelve pieces."

==oo00oo==

Why did 18 people go to a movie?

Because below 18 was not allowed. How do you measure a man's intelligence?

Stick a tire pressure gauge in his ear

==oo00oo==

How do you make this man laugh on Saturday?

Tell him a joke on Wednesday.

==oo00oo==

What is the Sardar doing when he holds his hands tightly over his ears?

Trying to hold on to a thought.

==oo00oo==

Why do krishna work seven days a week?

So you don't have to re-train him on Monday.

==oo00oo==

Why can't Sardars make ice cubes?

They always forget the recipe.

==oo00oo==

Why does rama always smile during lightning storms?

He thinks his picture is being taken.

==oo00oo==

How can you tell when Sardar sends you a fax?

It has a stamp on it.

==oo00oo==

Why can't Sardar dial 911?

They can not find the eleven on the phone

==oo00oo==

How do you get Sardar on the roof?

Tell him the drinks are on the house.

==oo00oo==

"Oh, look at the dead bird."

Sardar looked skyward and said "Where, Where?"