



Subject-Accounting

Grade-13

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Competency 14.0 – Evaluation of Basic Concepts of Management Accounting.

Competency Level 14.5 – Calculate labour cost based on time and output.

(a) Number of units produced by three employees during a day are as follows. Rate per unit of output is Rs. 20.

Employee	Units produced
Sunny	60
Winne	55
Jonie	65

(b) Numbers of hours worked during the first week are as follows.

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Amal	8	8	8	8	8	5	4
Iakmal	8	8	8	8	10	6	4
Kalpani	8	8	8	8	10	-	5
Gotham	10	6	7	8	8	5	3

- They should work eight hours during week days except Saturday and Sunday. Normal hour rate is Rs. 80.
- Overtime payments are as follows.
- 1.5 times per hour during weekday rate of wage
- Two times week day rate of wage for Saturday and Sunday.

Calculate following,

- 1.) Total salary of each worker for a week.
- 2.) Overtime payment of each worker for a week.
- 3.) Total cost of labour





