**Exercise 1**

The company plans to produce 6,000 pieces of products of a single type in June. According to the standards, direct material is set at CZK 900 per piece and direct wages at CZK 560 per piece. The budgeted production overhead is CZK 1,800,000, the budgeted administrative overhead is CZK 960,000. Make a preliminary calculation of the product at the level of your own performance costs.

**Exercise 2**

* The following costs have been charged (see table below).
* Calculate your own cost per 1 bottle with a capacity of 0.7 l.
* 966,500 liters of mineral water were produced.

|  |  |
| --- | --- |
| **Cost** | **CZK** |
| Material consumption | 650 400 |
| Wages of production workers | 130 800 |
| Overheads | 228 200 |
| Total production costs | 1 009 400 |

**Exercise 3**

Determine the cost calculation per unit of calculation if you know the following information:

|  |  |  |  |
| --- | --- | --- | --- |
| **Total** | **CZK** | **Calculation per unit**  | CZK |
| Direct wages | 350 000  | Direct wages | 50  |
| Overheads | 1 225 000  | Direct material | 125  |
| Machine hours | 2 500 hours | Direct energy | 35  |
|  |  | Machine hours | 0,15 hours |

In the cost calculation, we will use a single scheduling base, namely:

1. Direct wages

2. Machine hours