

**1. Determine what type of stock (according to functional components) it is:**

1. Machine spare part in production.
2. Buying chocolate figures in a retail store just before Santa Claus.
3. Buying winter chains on a car wheel in October.
4. Delivery of regular deliveries to the warehouse.
5. Delivery of the increased supply to the warehouse.
6. Delivery of wood from the forest to a customer for the production of a table planned in 3 months.
7. Purchase of iron pipes from an existing supplier before the price policy change of the supplying company.
8. Buying a new sensor for the company's belt machine, because you no longer have it in stock.
9. Delivering the same amount of tomatoes to a fancy restaurant as you do every week.
10. Acquisition of a larger amount of iron, as we are changing the forwarding company that will transport the iron.

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2. The raw material stock as of the balance sheet date is 40,000 kg, the expected consumption by the end of the year is 68,500 kg, and the company expects raw material deliveries (purchases) in the amount of 58,500 kg this year.

**What will be the ending stock?**

**3.** A business can produce and sell 15,000 bricks next year (2025). 4 kg of gravel and sand are used for 1 brick ; the price of gravel and sand including transport is 93 CZK/t.

The raw material stock as of the balance sheet date (October 19, 2024) is 3,000 kg, the expected consumption by the end of the year is 8,500 kg, and the company expects raw material deliveries (purchases) in the amount of 9,500 kg this year. The necessary stock of raw material at the end of next year is assumed to be 2,500 kg.

**Tasks:**

- a) Calculate the planned consumption of raw materials for the next year in CZK.**
- b) Determine the total purchase amount of gravel sand in kg in the next year based on the construction of the balance equation/purchase plan.**

The company calculates the production price of the product (wardrobe). The margin on the given product is 30% of the own performance costs. The employee who assembles the wardrobe needs 30 minutes to complete it. A painter needs 40 minutes to paint a cabinet. The costs associated with production are as follows:

- The cost of wood is 190 CZK/wardrobe
- The wage of an employee who assembles a wardrobe is CZK 160 per hour
- Hall lighting is calculated at 0.25 CZK/wardrobe
- Shipping costs are 15 CZK/piece
- The screws needed for production cost the company CZK 5/wardrobe
- Nuts cost 3.50 CZK/wardrobe
- Promotion costs are CZK 10,175/600 products
- Electricity consumed for operation is CZK 3/wardrobe
- The salary of a painter is 180 CZK/hour
- Management salary CZK 900,000/10,000 products
- The total production overhead is CZK 10/pc
- The accountant's salary is CZK 200,000/10,000 products
- Wood varnish costs CZK 100/10 pcs

a) *What is the selling price?*

b) *How much will it cost to make 48 tables?*