

### 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.

<b>Cost</b>	<b>CZK</b>
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:

<b>Total</b>	<b>CZK</b>	<b>Calculation per unit</b>	<b>CZK</b>
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