Efficiency = Actual Output × 100%

Effective Capacity

Utilization = Actual Output × 100%

Design Capacity

*Both measures are expressed as percentages*

Given the following information, compute the efficiency and utilization of the vehicle repair department:

Design capacity = 50 trucks per day

Effective capacity = 40 trucks per day

Actual output = 36 trucks per day

Diagram

Description automatically generated with medium confidence

Table

Description automatically generated

Cost-Volume Analysis

MATHS AND FORUMULAS