A Company, manufacturing two products, furnishes the following data for a year:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Product | Annual Output  (units) | Total  Machine  Hours | Total No. of Purchase  Orders | Total No. of Set-ups |
| A | 5000 | 20000 | 160 | 20 |
| B | 60000 | 120000 | 384 | 44 |

The annual overheads are as under:

|  |  |
| --- | --- |
|  | Rs. |
| Volume related activity costs | 550000 |
| Set up related costs | 820000 |
| Purchase related costs | 618000 |

You are required to calculate the cost per unit of each product A and B, based on:

(i). Traditional Method of charging overheads

(ii). Activity-based costing method