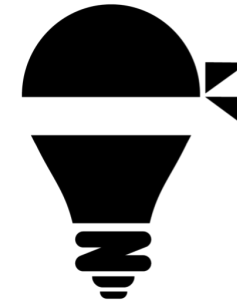


IdeaNinja



Cost Accounting Audit | Project X

November 2016



IdeaNinja
The Entrepreneur Dojo

Cost Accounting Audit | Project X - Receipt Classification

Receipt ID	Description	Value	Type
1	Materials A	1000	Variable Cost - Product A
2	Rent	80	Fixed Cost - Infrastructure
3	Salaries	2500	Fixed Cost - HR
4	Cellphone Bill	10	Fixed Cost - External Service
5	Sales Product B	5500	Sales Product B
6	Cellphone Bill	10	Fixed Cost - External Service
7	Insurance	150	Fixed Cost - External Service
8	Rent	80	Fixed Cost - Infrastructure
9	Sales Product A	3000	Sales Product A
10	Rent	80	Fixed Cost - Infrastructure
11	Distribution Bill	35	Variable Cost - Distribution
12	Sales Product A	3000	Sales Product A
13	Gas	40	Variable Cost - Distribution
14	Sales Product B	5500	Sales Product B
15	Distribution Bill	35	Variable Cost - Distribution
16	Sales Product A	3000	Sales Product A
17	Computer	700	Variable Cost - Infrastructure
18	Materials B	2350	Variable Cost - Product B
19	Salaries	2500	Fixed Cost - HR

20	Sales Product B	5500	Sales Product B
21	Computer	700	Variable Cost - Infrastructure
22	Water Bill	40	Variable Cost - External Services
23	Insurance	150	Fixed Cost - External Service
24	Cellphone Bill	10	Fixed Cost - External Service
25	Sales Product C	6000	Sales Product C
26	Materials C	2000	Variable Cost - Product C
27	Cellphone Bill	10	Fixed Cost - External Service
28	Cellphone Bill	10	Fixed Cost - External Service
29	Sales Product A	3000	Sales Product A
30	Materials C	2000	Variable Cost - Product C
31	Materials B	2350	Variable Cost - Product B
32	Gas	40	Variable Cost - Distribution
33	Water Bill	40	Variable Cost - External Services
34	Materials C	2000	Variable Cost - Product C
35	Sales Product C	6000	Sales Product C
36	Insurance	150	Fixed Cost - External Service
37	Distribution Bill	35	Variable Cost - Distribution
38	Gas	40	Variable Cost - Distribution
39	Water Bill	40	Variable Cost - External Services
40	Computer	700	Variable Cost - Infrastructure
41	Rent	80	Fixed Cost - Infrastructure
42	Insurance	150	Fixed Cost - External Service
43	Insurance	150	Fixed Cost - External Service
44	Distribution Bill	35	Variable Cost - Distribution
45	Rent	80	Fixed Cost - Infrastructure
46	Sales Product B	5500	Sales Product B
47	Sales Product A	3000	Sales Product A
48	Sales Product B	5500	Sales Product B
49	Materials B	2350	Variable Cost - Product B
50	Sales Product A	3000	Sales Product A
51	Cellphone Bill	10	Fixed Cost - External Service

52	Insurance	150	Fixed Cost - External Service
53	Rent	80	Fixed Cost - Infrastructure
54	Sales Product B	5500	Sales Product B
55	Rent	80	Fixed Cost - Infrastructure
56	Salaries	2500	Fixed Cost - HR
57	Materials B	2350	Variable Cost - Product B
58	Gas	40	Variable Cost - Distribution
59	Materials A	1000	Variable Cost - Product A
60	Distribution Bill	35	Variable Cost - Distribution
61	Sales Product B	5500	Sales Product B
62	Materials A	1000	Variable Cost - Product A
63	Materials B	2350	Variable Cost - Product B
64	Cellphone Bill	10	Fixed Cost - External Service
65	Materials B	2350	Variable Cost - Product B
66	Salaries	2500	Fixed Cost - HR
67	Salaries	2500	Fixed Cost - HR
68	Eletrical Bill	150	Variable Cost - External Services
69	Salaries	2500	Fixed Cost - HR
70	Salaries	2500	Fixed Cost - HR
71	Gas	40	Variable Cost - Distribution
72	Rent	80	Fixed Cost - Infrastructure
73	Materials C	2000	Variable Cost - Product C
74	Distribution Bill	35	Variable Cost - Distribution
75	Sales Product C	6000	Sales Product C
76	Rent	80	Fixed Cost - Infrastructure
77	Gas	40	Variable Cost - Distribution
78	Materials B	2350	Variable Cost - Product B
79	Computer	700	Variable Cost - Infrastructure
80	Rent	80	Fixed Cost - Infrastructure
81	Materials B	2350	Variable Cost - Product B
82	Water Bill	40	Variable Cost - External Services
83	Materials C	2000	Variable Cost - Product C

84	Materials C	2000	Variable Cost - Product C
85	Sales Product A	3000	Sales Product A
86	Rent	80	Fixed Cost - Infrastructure
87	Sales Product A	3000	Sales Product A
88	Sales Product B	5500	Sales Product B
89	Sales Product C	6000	Sales Product C
90	Sales Product B	5500	Sales Product B
91	Cellphone Bill	10	Fixed Cost - External Service
92	Sales Product A	3000	Sales Product A
93	Materials B	2350	Variable Cost - Product B
94	Water Bill	40	Variable Cost - External Services
95	Computer	700	Variable Cost - Infrastructure
96	Cellphone Bill	10	Fixed Cost - External Service
97	Insurance	150	Fixed Cost - External Service
98	Computer	700	Variable Cost - Infrastructure
99	Cellphone Bill	10	Fixed Cost - External Service
100	Sales Product B	5500	Sales Product B

Cost Accounting Audit | Project X - Profit and Loss by Product

	Product A	Product B	Product C	Total
Sales	27000	55000	24000	106000
Variable Costs	5571.5	23275	13793.5	42640
- HR	-----	-----	-----	-----
-Materials	3000	21150	12000	36150
- Distribution	97.5	455	97.5	650
- External Services	164	410	1066	1640
- Infrastructures	2310	1260	630	4200
Gross Margin	21428.5	31725	10206.5	63360
Fixed Costs	4114	11089	4477	19680
- HR	3500	10500	3500	17500
- Communication and Marketing	0	0	0	0
- Distribution	0	0	0	0
- External Services	130	325	845	1300
- Infrastructures	484	264	132	880
Profit	17314.5	20636	5729.5	43680

Cost Accounting Audit | Project X - Proxy Table

	Product A	Product B	Product C	Total
- HR	20%	60%	20%	100%
- Communication and Marketing	0	0	0	100%
- Distribution	15%	70%	15%	100%
- External Services	10%	25%	65%	100%
- Infrastructures	55%	30%	15%	100%