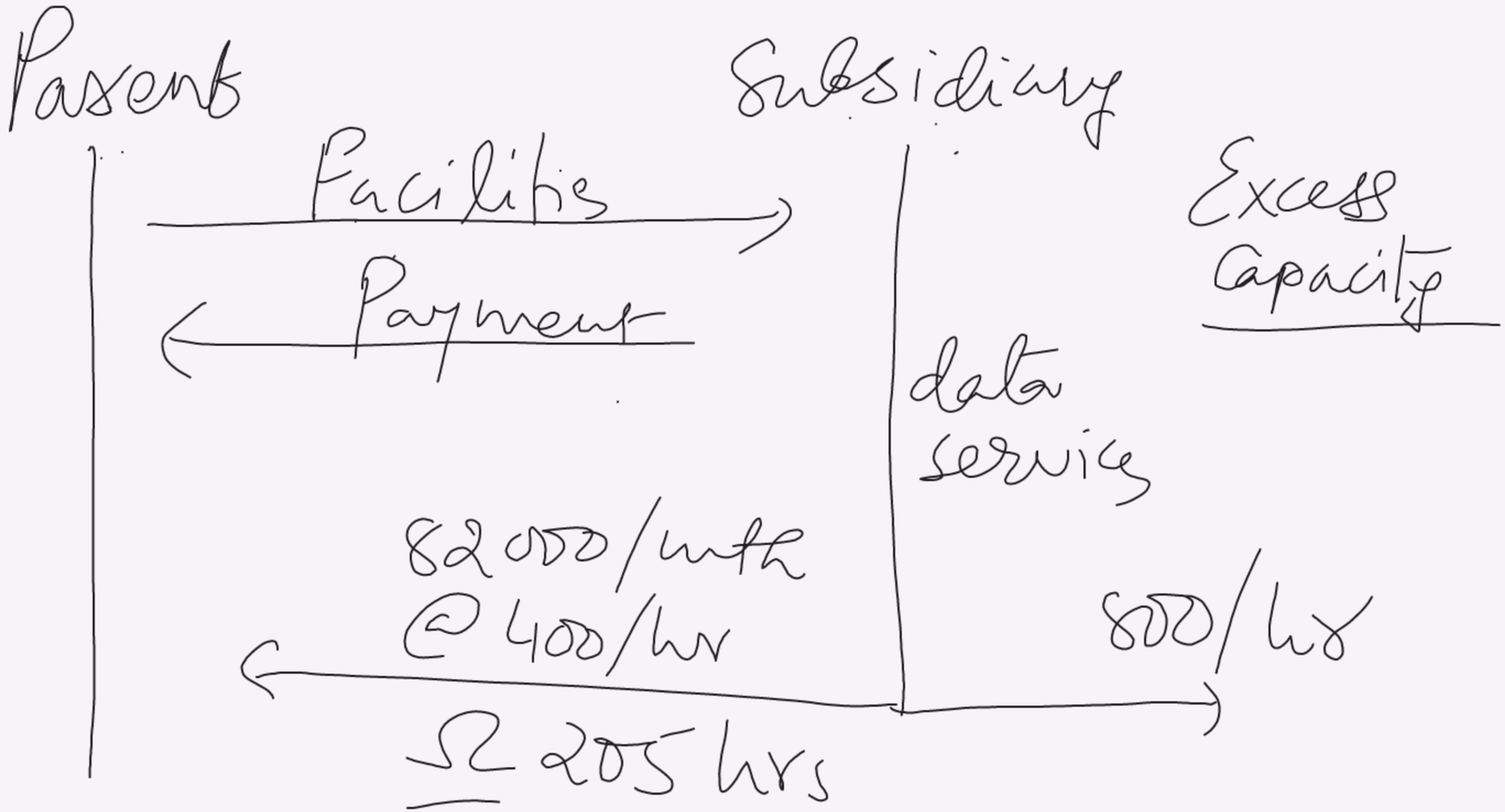

Parent
Subsidiary
Facilities
Payment
Excess Capacity
data service
82 000/mth @ 400/hr
800/hr
Σ 205 hrs

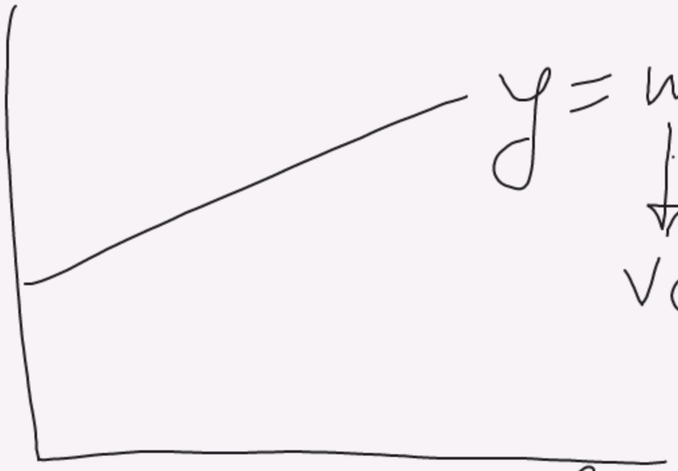
Rs. 20 fixed cost

SP/unit	1.00
Vana/unit	0.80
Contri/unit	0.20

Contribute to recovery of F.C.

$$\text{B.E. Point in units} = \frac{\text{Total fixed cost}}{(\text{SP/unit} - \text{Vana cost/unit})}$$

Power



$y = mx + c$

VC FC

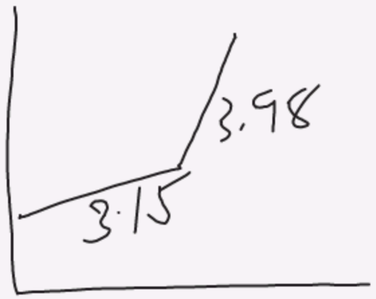
Jan - Feb

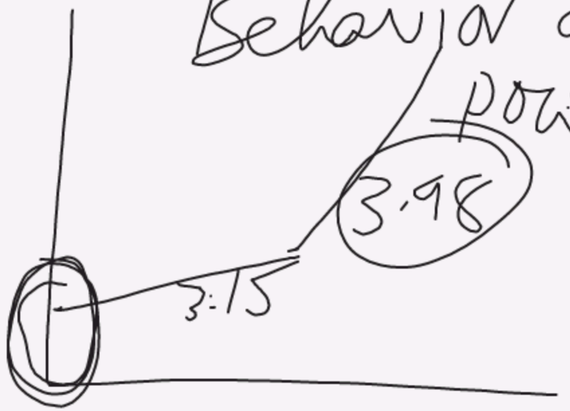
$m = \frac{\Delta y}{\Delta x}$

$= \frac{1633 - 1592}{361 - 348}$

$= 3.15$ ✓

Behavior of power

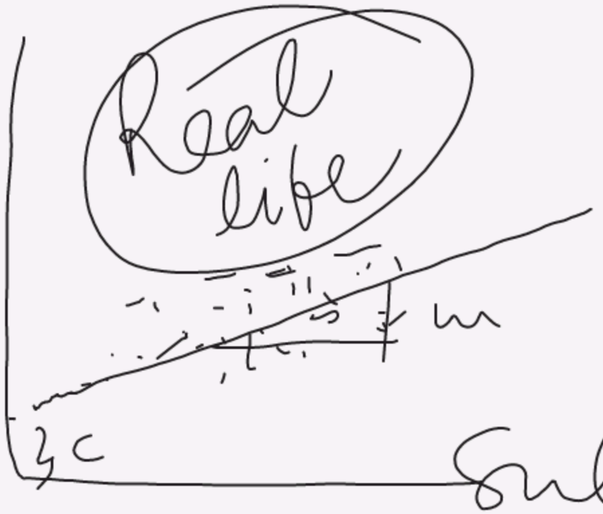




Feb-Mar

$m = 3.98$ ✓

Q 4



$y = mx + c$

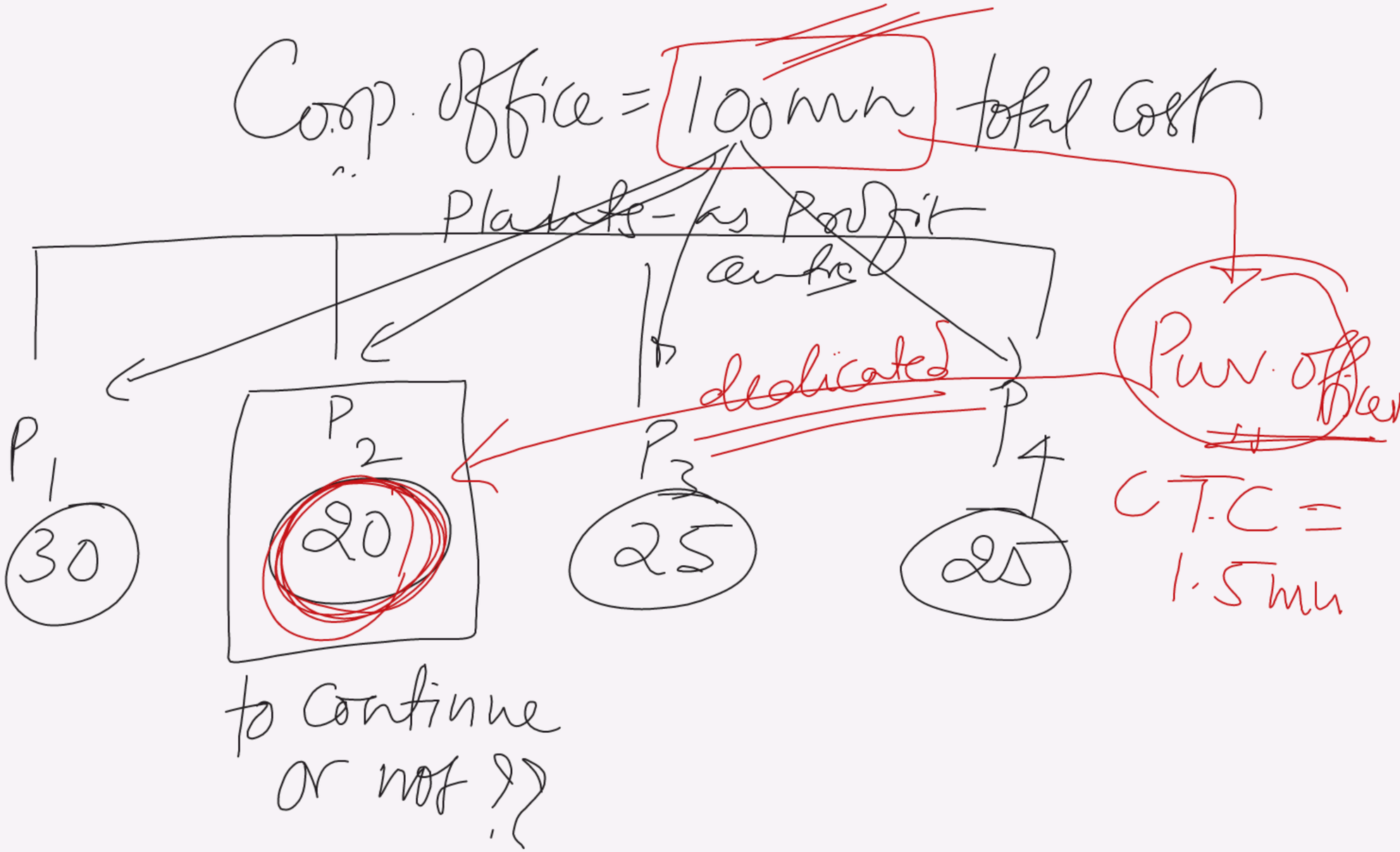
4

Substi. in March / RH+SH in March

Elect Exp $\longrightarrow 1803 = 4 * 401 + C$

Solve for $C = 199 \underline{\Omega} 200$

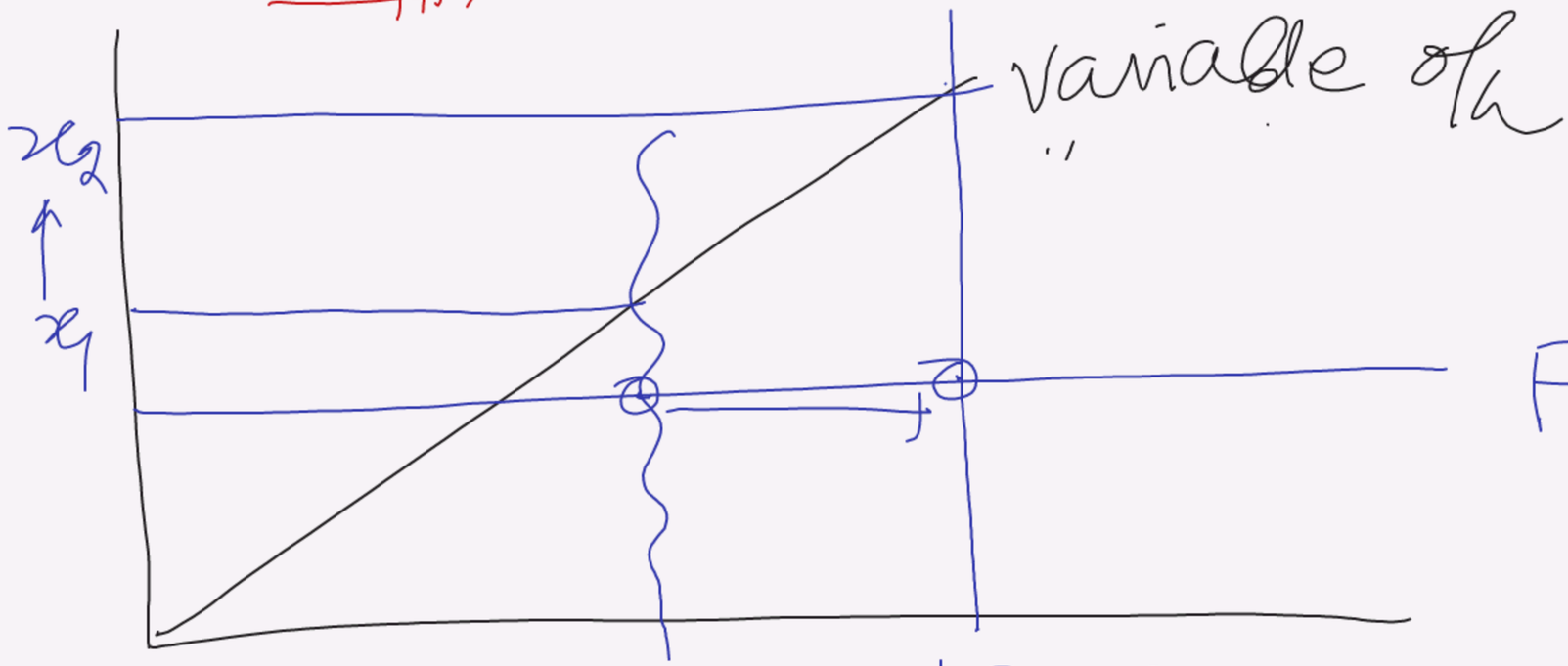
$$Y = 4X + 200$$


Coop. office = 100mn total cost
Pw. office
dedicated
P1
30
P2
20
P3
25
P4
25
CTC = 1.5mn
to continue or not ??

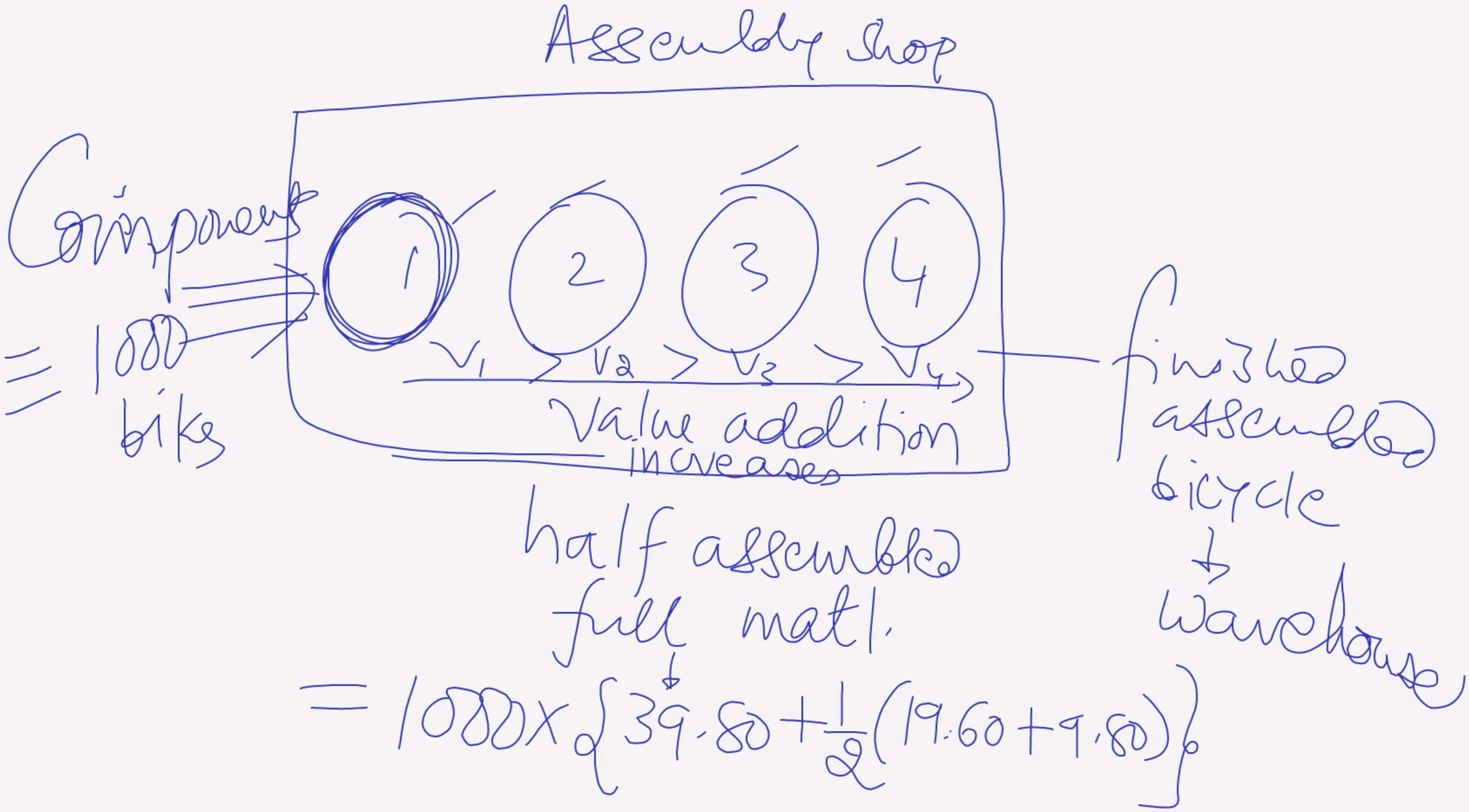
Replacement of equipt

	Current	New	
Op. Exp other than operator's sal.	250/hr	180/hr	Δ = 70
Op. Sal	300/hr	300/hr	Δ = 0
	550	480	Δ = 70

Overhead



$$\frac{\Omega}{100,000} = 100000 + 2000 - 3000$$


Assembly Shop
Components
= 1000 bikes
1
2
3
4
V_1 > V_2 > V_3 > V_4
Value addition increases
finished assembled bicycle → warehouse
half assembled
full matl.
$= 1000 \times \{39.80 + \frac{1}{2}(19.60 + 9.80)\}$