

CA Inter CMA - Version 3 Batch**Chapter 13 : Marginal Costing : Q. 68 - Page 81 (Lecture No. 84)**

Query : Sir, there is a minor error in your PPT presentation of the answer.

In working No. 2 there is a calculation error in contribution from Machine 'Q'

It should be Rs. 70,020 but it is wrongly typed as Rs. 70,044

The total revised contribution should be Rs. 1,53,345

Solution :

Yes, your observation is correct.

It shows that you are studying the subject very carefully. Congratulations !

There was an error while typing in the PPT presentation.

The correct calculation is presented below :

(2) Statement of revised total contribution :

Particulars	₹
(a) Revised sales price per unit of A [145 – 10%]	130.50
(b) Variable cost per unit of A	118.00
(c) Revised contribution per unit [a – b]	12.50
(d) Expected contribution from sale [6,666 x 12.50]	83,325
(e) Extra contribution from unutilized capacity of Machine Q [4,500 hrs. – (6,666 x 0.5)] x ₹ 60	70,020
(f) Revised total contribution [d + e]	1,53,345