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| **Table of Conversion Costs** | | | | | | | | | | | | | |
|  |  | SI – 7 500 | | SII - 2 400 | | SIII – 1 095 | | SIV | | RMW - 4 500 | | FPW - 3 000 | |
|  | UC | Q | € | Q | € | Q | € | Q | € | Q | € | Q | € |
| 1. Direct Costs |  |  |  |  |  |  |  |  |  |  |  |  |
| Variable |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other Supplies and Services |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Subtotal |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fixed |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Salaries |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Social Expenses |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Depreciations |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Subtotal |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total Direct Costs** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. Reallocations |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SIII |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SIV |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total Reallocations** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3. Total conversion costs** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| WU |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AU |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Table of the Production Costs** | | | | | | |
|  |  |  | Product A – 2 500 | | Product B - 1500 | |
|  |  | U.C. | Q | € | Q | € |
| 1. Materials |  |  |  |  |  |  |
| Mat. X |  |  |  |  |  |  |
| Mat. Y |  |  |  |  |  |  |
| Product A |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 2. Conv. Cost |  |  |  |  |  |  |
| S I |  |  |  |  |  |  |
| S II |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |
| **MCMP** |  |  |  |  |  |  |
| 3. By-product C |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **MCFP** |  |  |  |  |  |  |
| **Unit MCFP** |  |  |  |  |  |  |

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| **Accounting Variances** | | | |
| **Variance** | **Calculation** | **Value (€)** | **Variance Nature** |
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| **Profit and Loss Statement per Functions** | | | | |
|  | **Product A** | **Product B** | **Product C** | **Total** |
| Sales |  |  |  |  |
| Cost of sales (MCPS) |  |  |  |  |
| Subtotal |  |  |  |  |
| NPMC |  |  |  |  |
| **Gross Profit** |  |  |  |  |
| Selling (dist.) expenses |  |  |  |  |
| Variable |  |  |  |  |
| Fixed |  |  |  |  |
| Administrative expenses |  |  |  |  |
| **Operational profit (EBIT)** |  |  |  |  |
| Fnancialexpenses |  |  |  |  |
| **Profit before taxes** |  |  |  |  |