

**PRINCE OF SONGKLA UNIVERSITY
FACULTY OF ENGINEERING**

Final Examination : Semester I

Academic Year : 2009

Date : October 04, 2009

Time : 9:00-12:00

Subject : 225-459 Business Management for Engineering Room : A403

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Instructions :

1. Attempt all questions.
2. Write answers in this examination paper.
3. Total examination papers are 6 pages.
4. The points are as follows ;

Question No.	1	2	3	4	Total
Full points scored	20	20	20	20	80
Scored					

ทูลจรตใการสอบ โทษขัันต่ำปรบตกใรายวชขััน
และพักการเรยง 1 ภาคการศกษา

Boonrueing Manasurakarn



Name

ID No

1. Two months ago, The Business Incubation Center, Prince of Songkla University has produced and distributed PSU drinking water. How do think by theory for this product?(20 points)

A handwritten signature in black ink, appearing to be the initials 'S/C' or similar, located in the bottom right corner of the page.

Name

ID No

2. You are supposed to be the sales manager of new product, sexy bed. How do you work out a plan to fulfil the plan?(20 points)

A handwritten signature in black ink, consisting of a stylized, cursive script that appears to be the initials 'S/C'.

3. What is the the difference between the three levels of a product? (20 points)

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Name

ID No

4. XXX, Inc., manufactures a product. The company uses a standard cost system and has established the following standards for one unit.

	Standard Quantity	standard price or rate
Direct material	\$ 3.60 pounds	\$ 2.40
Direct labor	\$ 0.48 hour	\$ 9.60
Manufacturing overhead	\$ 0.480 hour	

During June, the company recorded this activity relative to production of product :

- a. The company produced 2,400 units during June.
- b. A total of 6,400 pounds of material were purchased at a cost of \$ 36,800
- c. There was no beginning inventory of materials on hand to start the month : at the end of the month, 1,600 pounds of material remained in the warehouse unused.
- d. The company employs 10 persons to work on the production on product. During September, each worked an average of 128 hours at an average rate of \$ 10.00 per hour.
- e. Variable manufacturing overhead is assigned to product on the basis of direct labor-hours. Variable manufacturing overhead cost during September totaled \$ 2,880.

Required:

1. The materials variances.
2. The labor variances.
3. The Manufacturing overhead variances.
4. Analyse the causes of the variances.

(20 points)

