

Accounting for labour

1. In a factory there are three employees A, B and C. Standard time for one job was 100 hours. Rate per hour was Rs 80. A, B and C completed the work in 45, 60 and 75 hours respectively. Calculate their wages under:
- (i) Time wages (ii) Piece wages (iii) Halsey bonus plan.

[V.N.S.G.U Nov. 2012]

2. The standard time for job is 10 hours and the hourly rate is Re. 1. A workman completes the job in 8 hours. Calculate the wages as per Rowan Plan:
3. Manhar has taken 72 hours to complete a job. The wage rate per hour is Rs 10. If he has received Rs 864 as total wages according to Rowan Plan, what would be the amount of wages earned by him according to Halsey Plan?

[V.N.S.G.U Apr. 2011]

4. Mr. Govind produced 450 units in 120 hours. Rate per hour was Rs 5. The standard time for producing one unit was 20 minutes, but under incentive wage system this time was increased by 20%. Find out total wages under Rowan Plan.

[V.N.S.G.U Nov. 2012]

5. Calculate the earnings under Halsey Premium Plan and Rowan Premium Plan

[1] Time saved 20% of time allowed

[2] Time taken 12 hours

[3] Rate per hour Rs 10

[V.N.S.G.U. March 2016]

6. The following information have been received from the production department of Malav Ltd:

No. of workers	5
Monthly working days	25
No. of working hours per day for each worker	8

Minimum wages per hour	Rs 20
Production units in the month	625
Production time per unit	2 hours

Calculate wages of each worker by following method:

(1) Halsey Plan (2) Rowan Plan (3) Time Wages (4) Piece Wages

[V.N.S.G.U Nov. 2015]

7. Mr. Ashok takes 80% of standard time to complete a job. For it he gets Rs 20 more under Halsey Plan than the time wage system. Rs 10 per hour rate of wages. Find out total wages and per hour effective rate of wages as per Rowan Plan.

[V.N.S.G.U Apr. 2010]

8. A worker has been allowed to complete a work in 12 hours, but he completes the work in 9 hours. Labour rate per hour is Rs 2. If the cost of material is Rs 8 and factory overheads are 150% of direct labour, find out factory cost as per following methods:

(1) Halsey Plan (2) Rowan Plan (3) Piece Rate system

[V.N.S.G.U Nov. 2013]

9. From the following particulars, calculate the monthly wages of workers A, B and C:

(1) Worker's monthly standard output – 2000 units

(2) Worker's actual output in a month (in units):

A – 1700 B – 1500 C – 1900

(3) Rate per unit of actual output – Rs 2

(4) Dearness Allowance per month – Rs 500 (fixed)

(5) House Rent Allowance per month – Rs 400 (fixed)

(6) Travelling Allowance per month – Rs 200 (fixed)

(7) Additional output bonus: Output exceeds 80% of standard, for every one percent of output Rs 100.

[V.N.S.G.U Nov. 2016]

10. Calculate the total monthly remuneration of three workers P, Q and R who are working in a factory, based on the following data:

- (1) Standard production per month per worker: 2000 units
 (2) Piece work rate: Rs 0.50 per unit.
 (3) Production bonus to be given as follows:

Upto 85% efficiency	Nil
Between 85 % and 100% efficiency	Incentive bonus at Rs 40 for every 5% increase above 85%.
Above 100% efficiency	Incentive bonus at Rs 40 for every 5% increase above 85% plus 20% additional bonus on the incentive earned.

(4) P, Q and R had a production of 1600 units, 2000 units and 2200 units respectively during January, 2020.

11. From the records of Gaurishankar Mills Ltd. following details are available for March 2020.

(1) No. of workers at beginning of the month	570
(2) No. of workers at the end of the month	630
(3) No. of employees relieved	18
(4) No. of employees retired	2
(5) No. of employees resigned	4
(6) No. of employees appointed on existing post	12
(7) No. of employees newly appointed due to expansion programme	70

Calculate labour turnover rate by various methods: [V.N.S.G.U Nov. 2013]

12. The following information available from the personnel department of Virag Silk Mills Ltd. Calculate Labour Turnover Rate:

- (i) By Separation method (ii) By Replacement
 (iii) Equivalent Annual Labour Turnover method.

No. of workers on 1-4-2019 4380

No. of workers on 30-4-2019 3720

During the month of April 2019:

No. of workers resigned	380
No. of workers retired	460
No. of workers dismissed	320
No. of workers newly appointed	500

(of which 140 workers were taken under expansion scheme)

[V.N.S.G.U Apr. 2011]

13. Calculate Labour Turnover Rate in Narayan Ltd. for the month of June 2019:

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|-------------------------|--|
| (1) Separation Method | (2) Replacement Method |
| (3) Mixed (Flux) Method | (4) Annual Equivalent LTR as per all three methods |

At beginning of June	9000	At the end of June	11,000
Separated by Resignation	600	Workers suspended	1000
Workers Retired	1200	Recruitment (new)	1400

Out of a new recruitment 40% of workers appointed under expansion plan.

[V.N.S.G.U Nov. 2012]

14. The information regarding workers of Mazdhar Ltd is as under:

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|---|------|
| [1] No. of workers on 1 st January 2020: | 1350 |
| [2] No. of workers who have resigned: | 135 |
| [3] No. of workers dismissed: | 40 |
| [4] No. of workers who have retired: | 95 |
| [5] No. of workers newly appointed: | 680 |

[of which 500 workers were taken under expansion plan]

- [6] Labour turnover rate as per flux method 30%

Find out workers as on 31st January 2020

[V.N.S.G.U Mar. 2010]

