The cost of defective units in small-scale production · How to approach it?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: According to the profile and circumstances of the described case.

Allocate the cost of the batch to the usable units.

A starting point in practice

Separate the used material, packaging and items that are not ready for sale.

Calculate separately the effect of five and ten defective units per batch.

Working example · Cost of defective units in small-scale production

Calculate separately the effect of five and ten defective units per batch.

Specific next steps

1. Separate the used material, packaging and items that are not ready for sale.
2. Calculate separately the effect of five and ten defective units per batch.
3. For the next batch, introduce a control point before the expensive final step.

Limits of application

Apply the guideline to your documents and working methods.

Original page

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