

	Cost per unit	
Direct materials		\$ 15
Direct labor		10
Variable overhead		5
a. Cost per unit under variable costing		\$30
Fixed overhead per unit under absorption costing		5
b. Cost per unit under absorption costing		\$35

2.

a.

Becker's Chemical, Inc.
Absorption Cost-Unit Costs Incurred (First Quarter)
First Year Under Variable Costing: \$4,000,000

Sales revenue (100,000 units sold at \$35 per unit)	\$ 3,500,000
Less: Cost of goods sold (100,000 units)	
Absorption cost (\$35 per unit)	3,500,000
Gross margin	\$ 0
Less: Selling and administrative expenses:	
Variable (\$10 per unit)	1,000,000
Fixed	50,000
Net income	\$ 250,000

Hilton Absorption And Variable Costing Solution Manual

M Woodhall



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