

Chapter # 3 (Solution) Job-Order Costing

Exercise 3-1 (10 minutes)

The estimated total manufacturing overhead cost is computed as follows:

$$Y = \$94,000 + (\$2.00 \text{ per DLH})(20,000 \text{ DLHs})$$

Estimated fixed manufacturing overhead	\$ 94,000
Estimated variable manufacturing overhead: \$2.00 per DLH × 20,000 DLHs	<u>40,000</u>
Estimated total manufacturing overhead cost	<u>\$134,000</u>

The predetermined overhead rate is computed as follows:

Estimated total manufacturing overhead	\$134,000
÷ Estimated total direct labor hours (DLHs)	<u>20,000 DLHs</u>
= Predetermined overhead rate	<u>\$6.70 per DLH</u>

Exercise 3-2 (10 minutes)

Actual direct labor-hours	10,800
× Predetermined overhead rate	<u>\$23.40</u>
= Manufacturing overhead applied	<u>\$252,720</u>

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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident *Solutions to Problems in Elementary Cost Accounting* Charles F. Schlatter, 1928 **Problems &**

Solutions In Management Accounting - SBPD Publications Dr. B. P. Agarwal, , Dr. B. K. Mehta, 2022-05-17 1 Financial Statement 2 Analysis and Interpretation of Financial Statements 3 Ratio Analysis 4 Fund Flow Statement 5 Cash Flow Statement AS 3 6 Marginal Costing and Absorption Costing 7 Break Even Point or Cost Volume Profit Analysis 8 Decision Accounting and Marginal Costing System 9 Standard Costing and Cost Variance Analysis **Ebook: Managerial**

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Management Accounting for Beginners Nicholas Apostolides, 2016-01-13 Accounting skills are increasingly important in many walks of life In education these skills are becoming vital beyond business accounting and economics students in work accounting is no longer an outsourced specialism across all sectors This concise book provides readers with a primer on accounting which focuses on its uses for managers Beginning with the basics of financial accounting the main part of the book focuses on the more applicable role and use of management accounting Topics covered include budgeting break even analysis performance measurement and investment appraisal Features to aid understanding include worked activities discussion points and numerical example with answers With additional online resources for further study this unique and focused text will be welcomed by all those looking to develop an employable competency in accounting and finance

Schaum's Outline of Cost Accounting, 3rd, Including 185 Solved Problems James A. Cashin, Ralph S. Polimeni, Sheila Handy, 1994-01-22 Confusing Textbooks Missed Lectures Not Enough Time Fortunately for you there s Schaum s Outlines More than 40 million students have trusted Schaum s to help them succeed in the classroom and on exams Schaum s is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum s Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum s highlights all the important facts you need to know Use Schaum s to shorten your study time and get your best test scores Schaum s Outlines Problem Solved

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book strengthens the relationship between the theory and the practical applications and it illustrates the two sided relationship between game theory and management accounting new game theoretic models offer new fields of applications and these applications raise new questions for the theory

Annual Accounting and Auditing Workshop Kurt Oestricher, Mark Beasley, 2020-09-01 Are your accounting and auditing skills up to date and on par with industry standards This guide provides updates on the latest standards including accounting auditing compilation preparation and review It covers important industry changes such as revenue recognition leases financial instruments and SASs and includes practical applications for each to help you understand and apply the standards to real life scenarios Key topics covered include Accounting auditing and attestation standards updates FASB projects and exposure drafts Private company financial reporting Revenue Recognition Leases Financial Instruments Peer Review Trust Services Cyber Security SSAEs Going Concern Private company financial reporting

Digitization of the Management Accounting Function Oliver Holtkemper, 2020-10-27 This book analyzes the impact of digitization on management accounting in five manufacturing companies It is one of the first in depth empirical studies on the intersection of management accounting and digitization The study suggests that there are two archetypes of digitization of the management accounting function The first archetype emphasizes top down driven changes that aim to enhance efficiency such as conducting tasks with a higher degree of automation in a leaner structure with fewer resources The second archetype is strongly driven and initiated by employees in the management accounting function bottom up The focus is on improving the use of data by applying innovative analytics methods integrating additional sources of data and benefiting from new technologies like artificial intelligence The results of the study also indicate that digitization of the management accounting function is mostly in line with the overall company strategy

Managerial Accounting Michael W. Maher, Michael Maher, Clyde P. Stickney, Roman L. Weil, 2001 This classic text for MBA programs offers balanced coverage of concepts methods and uses of managerial accounting with an increasingly strong emphasis on strategic management issues This approach helps to focus on concepts and managerial uses of financial information rather than techniques of cost accounting The Seventh Edition emphasizes strategic management decisions increased coverage of process improvement integration of financial reporting issues for management decision making and application of managerial accounting tools to emerging areas like e commerce service sector government and nonprofits in examples and problem material

Managerial Accountant's Compass Gary Oliver, 2018-10-09 This is the first detailed view of the managerial accountant's role and responsibilities in organization setting Its aim is to foster role development the opportunity to work at an advanced level of practice Accounting studies develop technical skills associated with topics and responding to defined scenarios but provide very little guidance on what to recognizing and approaching the broad problems or challenges under conditions of uncertainty It is a double first because it provides the managerial accountant's compass as a general purpose analytical framework for managerial accounting independent of any selected

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