# CHAPTER 5

#### SOLUTIONS TO EXERCISES

#### EXERCISE 5-26 (15 MINUTES)

Material-handling cost per lens:

$$\frac{$50,000}{[(25)(200) + (25)(200)]^*} \times 200 = $1,000$$

\*The total number of direct-labor hours.

An alternative calculation, since both types of product use the same amount of the cost driver, is the following:

\*The total number of units (of both types) produced.

- Material-handling cost per mirror = \$1,000. The analysis is identical to that given for requirement (1).
- 3. Material-handling cost per lens:

$$\frac{\$50,000}{(5+15)^*} \times 5^{\dagger}$$

$$\frac{}{25} = \$500$$

\*The total number of material moves.

†The number of material moves for the lens product line.

4. Material-handling cost per mirror:

$$\frac{$50,000}{(5+15)} \times 15^{\circ}$$

$$= $1,500$$

\*The number of material moves for the mirror product line.

# **Managerial Accounting Chapter 5 Solutions**

**C Cleary** 

**Managerial Accounting Chapter 5 Solutions:** 

This book delves into Managerial Accounting Chapter 5 Solutions. Managerial Accounting Chapter 5 Solutions is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Managerial Accounting Chapter 5 Solutions, encompassing both the fundamentals and more intricate discussions.

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  - Chapter 1: Introduction to Managerial Accounting Chapter 5 Solutions
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  - $\circ$  Chapter 3: Managerial Accounting Chapter 5 Solutions in Everyday Life
  - Chapter 4: Managerial Accounting Chapter 5 Solutions in Specific Contexts
  - ∘ Chapter 5: Conclusion
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