

# **Check Figures for Problems and Cases** **Ray Garrison and Eric Noreen** **Managerial Accounting, 10<sup>th</sup>** **Edition**

## **Chapter 1**

No check figures

## **Chapter 2**

- P2-11 Rent on warehouse: fixed, period.  
P2-12 Plastic washers: variable, indirect.  
P2-13 (1) Manufacturing overhead, \$40.  
P2-14 (1) Total internal failure cost this year: \$4,000,000.  
P2-15 Cost of shipping finished goods: variable, selling.  
P2-16 No check figure.  
P2-17 Accounting division: fixed, period.  
P2-18 (1) Total variable cost, \$643,000.  
P2-19 (1) COGM, \$190,000.  
P2-20 (1) COGM, \$450,000.  
P2-21 (1) Direct labor, \$65,000.  
P2-22 No check figure.  
P2-23 No check figure.  
P2-24 No check figure.  
P2-25 Case 1: Overhead available for sale, \$24,000.  
P2-26 (1) COGM, \$450,000.  
C2-27 (1) COGM, \$400,000.  
C2-28 No check figure.

## **Chapter 3**

- P3-13 (1) Overapplied, \$3,000;  
(4) Net operating income, \$31,500.  
P3-14 (1) Overapplied, \$3,000;  
(4) Net operating income, \$52,000.  
P3-15 (1) Underapplied, \$4,000;  
(4) Net operating income, \$15,000.  
P3-16 (1) Underapplied, \$13,000;  
(4) Net operating income, \$52,000.  
P3-17 (1) Overhead applied, \$32,000;  
(4) Total cost, \$60,700.  
P3-18 (1) Underapplied, \$270,000.  
P3-19 (1) COGM, \$343,000;  
(4) Direct materials, \$20,000.  
P3-20 (1) Overapplied, \$3,000;  
(4) Net operating income, \$40,400.  
P3-21 (1) Total overhead, \$3,500;

- (3) \$312.40 per unit.  
P3-22 (1) Research, \$35 per hr.;  
(3) Total cost, \$4,000.  
P3-23 (1) Overhead applied in 2001, \$1,500.  
P3-24 (1) COGM, \$510,000;  
(7) Overapplied, \$15,000.  
P3-25 (1) Overhead applied, \$21,700.  
P3-26 (1) COGM, \$633,000; (5) \$42 per unit.  
P3-27 (1) COGM, \$390,000; (6) \$40.10 per unit.  
C3-28 Overapplied, \$400.  
C3-29 No check figure.  
C3-30 No check figure.  
C3-31 No check figure.

## **Chapter 4**

- P4-14 (1) 50% WSP, \$16,500.  
P4-15 Commission, \$0.00 per EU;  
60% WSP, \$60,400.  
P4-16 Materials, 400,000 EU, 60% WSP,  
\$25,000.  
P4-17 (1) Commission, 290,000 EU;  
(2) 50% WSP, \$43,000.  
P4-18 (1) Materials, \$0.90 per EU;  
(3) 70% WSP, \$70,000.  
P4-19 (1) Commission, 32,000 EU.  
P4-20 (1) Materials, \$1.40 per EU;  
50% WSP, \$64,000.  
P4-21 Materials, \$0.02 per EU;  
70% WSP, \$28,000.  
P4-22 (1) Commission, \$3.00 per EU.  
P4-23 (1) Materials, \$0.20 per EU;  
50% WSP, \$12,000.  
P4-24 (1) Labor, \$7.00 per EU; 50% WSP,  
\$42,500.  
C4-25 No check figure.  
C4-26 (1) Materials, \$0.30 per EU;  
100% WSP, \$6,400.  
C4-27 (1) Transferred in, \$0.04 per EU;  
100% WSP, \$4,200.

## **Chapter 5**

- P5-11 (1) T = \$20,000 + \$3,000.  
P5-12 (1) Net operating income, \$19,000.  
P5-13 (1) Total cost, \$26,000.  
P5-14 No check figure.  
P5-15 (4) Total cost, \$102,000.  
P5-16 (1) Total cost, 203,500 pieces.  
P5-17 (1) COGM, \$507,500.  
P5-18 (1) T = \$100 + \$400.

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**Michael Rajnik**



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**ayuntamiento de córdoba mezquita catedral** - Nov 07 2022

web mezquita catedral no exageramos si afirmamos que la mezquita catedral de córdoba es la obra cumbre del arte andalusí  
y uno de los monumentos más importantes del mundo islámico occidental