

Exercise 6-1 (15 minutes)

1. Under absorption costing, all manufacturing costs (variable and fixed) are included in product costs.

Direct materials.....	\$100
Direct labor.....	320
Variable manufacturing overhead.....	40
Fixed manufacturing overhead ($\$60,000 \div 250$ units)	<u>240</u>
Absorption costing unit product cost	<u>\$700</u>

2. Under variable costing, only the variable manufacturing costs are included in product costs.

Direct materials.....	\$100
Direct labor.....	320
Variable manufacturing overhead.....	<u>40</u>
Variable costing unit product cost	<u>\$460</u>

Note that selling and administrative expenses are not treated as product costs under either absorption or variable costing. These expenses are always treated as period costs and are charged against the current period's revenue.

Managerialaccounting Chapter6 Solution Manual

**Clive Wilson, Bruce Keers, Ronwyn
Johnston, Andrew Medlen, Brian
Walters**



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