COMPREHENSIVE PROBLEM 5

THE GILSTER COMPANY

The Gilster Company, a machine tooling firm, has several plants. One plant, located in St. Cloud, Minnesota, uses a job-order costing system for its batch production processes. The St. Cloud plant has two departments through which most jobs pass. Plant-wide overhead, which includes the plant manager's salary, accounting personnel, cafeteria, and human resources, is budgeted at $250,000. During the past year, actual plantwide overhead was $240,000. Each department's overhead consists primarily of depreciation and other machine-related expenses. Selected budgeted and actual data from the St. Cloud plant for the past year are as follows:

	Department A	Department B
Budgeted department overhead (excludes plantwide overhead)	$150,000	$600,000
Actual department overhead	160,000	620,000
Expected *total* activity:		
Direct labor hours	35,000	15,000
Machine-hours	10,000	40,000
Actual activity:		
Direct labor hours	51,000	9,000
Machine-hours	10,500	42,000

For the coming year, the accountants at the St. Cloud plant are in the process of helping the sales force create bids for several jobs. Projected data pertaining only to job no. 110 are as follows:

Direct materials	$25,000
Direct labor cost:	
Department A (2,200 hr)	45,000
Department B (800 hr)	10,000
Machine-hours projected:	
Department A	200
Department B	1,200
Units produced	10,000

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R Bogdan

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to investigations through a range of theories and research studies In this book eight leading authorities provide a state of the art overview of reading using perspectives that have informed their work There are overviews from linguistic psychological sociological and literary viewpoints as well as more hybrid ones from investigations of digital literacy and multi modality This book celebrates what has already been achieved by bridging research scholarship and practice it also suggests what still needs to be done to bring the positive rewards from reading to greater numbers of young people It also recognises that the benefits of reading extend beyond the personal Accomplished reading skills empower people to meet the challenges of everyday life making decisions solving problems and dealing with unexpected events The need to refresh and renew our knowledge of reading has gained further impetus in the information age New technologies for information and communication continually appear manifestations of fake news disinformation and conspiracy theories spread rapidly across the globe The book underlines the importance not only of reading but also the fact that reading between and beyond the lines is more important than ever in print and across multiple media platforms The chapters in this book were originally published as a special issue of Education 3 13 International Journal of Primary Elementary and Early Years Education **Handbook of Research on Developing Circular, Digital, and Green Economies in Asia** Ordóñez de Pablos, Patricia,2021-07-09 The COVID 19 pandemic has caused extraordinary disruptions in societies companies and nations across the globe In response to this global devastation companies need to develop business and management practices to answer new and emerging challenges and speed the recovery of economies the creation of new jobs and prosperity and achieve sustainable growth The transition to digital and greener economies offers important challenges and opportunities for people companies cities and governments The Handbook of Research on Developing Circular Digital and Green Economies in Asia explores new and emerging business and management practices to support companies and economies in the digital transformation in Asia with special emphasis on success and failure experiences This book will analyze the role of digital skills and competences green issues and technological disruptors in these emerging practices in Asia and how they can contribute to the creation of new business opportunities more jobs and growth for the recovery of Asian economies after the pandemic Covering topics including consumption values psychological capital and tourist culture this book is essential for academicians economists managers students politicians policymakers corporate heads of firms senior general managers managing directors information technology directors and managers libraries and researchers *Food Field Reporter* ,1942 **CompTIA Server+ Certification** Ron Gilster,2024-04-22 All you need to become Server certified KEY FEATURES Complete coverage of all Server exam objectives Plain language and real world examples Two complete practice exams DESCRIPTION This book highlights in simple language the hardware software security and administrative technologies readers should know to pass the CompTIA Server exam This book starts with hardware architectures and then inspects RAID configurations SAN NAS technologies and maintenance tasks It will simplify Windows Server Linux distributions and macOS Server from installation

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