

CHAPTER 1

Multiple Choice Questions- Theoretical

- | | | | | | |
|------|-------|-------|-------|-------|-------|
| 1. a | 6. b | 11. d | 16. a | 21. b | 26. c |
| 2. c | 7. c | 12. a | 17. b | 22. c | 27. a |
| 3. a | 8. d | 13. b | 18. d | 23. e | 28. e |
| 4. c | 9. a | 14. d | 19. b | 24. d | 29. c |
| 5. d | 10. b | 15. a | 20. a | 25. c | 30. d |

Multiple Choice Questions - Computational

1. (b)
- | | | |
|----------------------------------|--------------|-----------------------|
| Direct Materials | | P47,000 |
| Direct Labor | | 28,000 |
| Factory Overhead: | | |
| Depreciation – Factory equipment | P1,000 | |
| Factory rent | 2,000 | |
| Factory insurance | 500 | |
| Materials handling | <u>1,500</u> | <u>5,000</u> |
| Manufacturing cost | | <u>P80,000</u> |
2. (a)
- | | | |
|---|----------------|------------------------|
| Decrease in finished goods inventory | | P35,000 |
| Add: Raw materials purchased | P430,000 | |
| Direct labor payroll | 200,000 | |
| Factory overhead | <u>300,000</u> | <u>930,000</u> |
| Total | | P965,000 |
| Less: Increase in raw materials inventory | | <u>15,000</u> |
| Cost of goods sold | | <u>P950,000</u> |
3. (d)
- | | | |
|---|----------------|------------------------|
| Direct labor- Wages of machine operations | | <u>P200,000</u> |
| Direct materials: | | |
| Metal wire | P500,000 | |
| Plastic coating | <u>380,000</u> | <u>P880,000</u> |

Manual Cost Accounting By Guerrero

Mary C. Turner



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objetivos planeados Este libro va dirigido no s lo a los estudiantes de las titulaciones de Administraci n y Direcci n de Empresas sino tambi n a los empresarios y directivos de empresas que todos los d as deben tomar decisiones racionales para mantener la gesti n ordinaria e incrementar a medio y largo plazo el horizonte empresarial Aunque no est reconocida socialmente la direcci n de empresas management constituye el arte de las artes humanas porque tiene que coordinar las capacidades individuales en un proyecto com n de objetivos sociales que seg n Fayol consiste en prever organizar mandar coordinar y controlar la organizaci n y seg n Schumpeter en introducir innovaciones continuas en los mercados para que la mejora de las condiciones de vida estado del bienestar alcance a toda la poblaci n 21 autores de reconocido prestigio nacional e internacional Desgrana en diecisis cap tulos los temas clave de la contabilidad de costes de las aplicaciones de gesti n y las t cnicas que han surgido como modernizaci n de las viejas pr cticas La formaci n de todo directivo debe incorporar una dosis suficiente de conocimiento de los costes y de las formas de gesti n que se desarrollan con base en los mismos

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