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Cool! I'am really happy

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so many fake sites. this is the first one which worked! Many thanks

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3 Hourly absorption rates

The previous example assumed that fixed overheads were absorbed on a unit basis. A popular question in the exams can be asked to calculate the amount of any over- or under- absorption when fixed overheads are absorbed on an hourly basis.

Example 2

Y plc budgets on working 80,000 hours per month and having fixed overheads of \$320,000. During April, the actual hours worked are 78,000 and the actual fixed overheads are \$315,500.

Calculate:

- the overhead absorption rate per hour;
- the amount of any over- or under-absorption of fixed overheads in April.

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