

#Jenny



Finally I get this ebook, thanks for all these I can get now!

#Rio



Cool! I'am really happy

#Markus Jensen



I did not think that this would work, my best friend showed me this website, and it does! I get my most wanted eBook

#Hun Tsu



wtf this great ebook for free?!

#Che Salsa



My friends are so mad that they do not know how I have all the high quality ebook which they do not!

#Diego Butler



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

COST ACCOUNTING 7th EDITION

Chapter 12

Exercise 1

		W.I.P.	
Material	\$ 23 800	Finish Goods	\$ 48 600
Labor	20 100	Ending Balance	13 000
F.O.H.	15 800		
	\$9 900		\$9 900

Ending WIP	11 200	Applied Rate=F.O.H. CL	
Less: Material	(4 000)	Applied Rate=15840/20160	
Conversion Cost	6 640	Applied Rate	6.7857
Basic DL	\$ 378 433	CL=DL/F.O.H.	
F.O.H.	2,921.57	CL=DL/100%=78.57%	
		\$6.640	

Exercise 2

1	Work Force=	150 People	Hours per day=	8 Hours
	Days per week=	5 days	Total Weeks=	47 weeks
2	Normal Capacity Direct Labor Hours=	150*8*5*47		282000 Hours
	Work Force=	150 People	Hours per day=	10 Hours
	Days per week=	4 days	Total Weeks=	47 weeks
	Normal Capacity Direct Labor Hours=	150*10*4*47		282000 Hours

Exercise 3

Expected F.O.H.	\$	276000
Direct Labor	\$	400000
Material Costs	\$	400000
Direct Labor Hours	Hours	28750
Direct Labor Cost	\$	276000
Machine Hours	Hours	23000

F.O.H. Based On

Direct Labor	276000/47500	5.81 Per unit
Material Costs	276000/400000	0.69 Per \$
Direct Labor Hours	276000/28750	9.6 Per hour
Direct Labor Cost	276000/276000	1 Per \$
Machine Hours	276000/23000	12 Per hour

Exercise 4

Normal Capacity=	50000	Direct Labour Hours
Actual Capacity=	40000	Hours
Expected actual capacity=	40000	Hours
Fixed Costs	\$200000	
Fixed Rate=	\$200000/50000	\$ 4
Variable Rate=		\$ 6.69
a	F.O.H. rate	\$ 10.69
	or	
Variable Cost=	\$6.69*40000	\$ 268000
Total Cost	\$268000+\$234000	\$ 534000
F.O.H. Rate=	\$268000/50000	\$ 5.36
b	Fixed F.O.H. Rate	\$ 4 per hour
c	Capacity Variance	
F.O.H. Budgeted for actual		
Fixed Cost	\$ 200000	
Variable Cost @ 6.69*40000	\$ 268000	
Applied F.O.H. 40000*9.6	\$ 384000	
Capacity Variance Unfavourable=		\$ 18000
Capacity Variance Unfavourable=	(50000-40000)*4	\$ 40000

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