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Manual ... 10-12 An unfavorable direct-labor rate variance means that a higher labor rate was paid than was anticipated when the standard was set. One possible cause is that labor [Chapter 12 Standard Costing Solution](#) Exercise 12-2B . Morgan Corporation ' s Knox Plant produces a weed-control chemical solution, Weed Terminator, in a continuous and uniform process. All bottles of Weed Terminator have the same content and cost. For this type of production, a process cost system is the most appropriate. Exercise 12-3B. a.

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Perhaps a gradual restoration of the charge for the higher balances would be the best solution. 12-17. 1. Overhead rate =  $\$6,990,000/272,500 = \$25.65$  per DLH. Overhead assignment: Part #127:  $\$25.65 (250,000/500,000 = \$12.83$  per unit. Part #234:  $\$25.65 (22,500/100,000 = \$5.77$  per unit \*Rounded to the nearest cent. Unit gross margin: #127 #234

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'Purposes of standard costing' in Chapter 18. Once standards have been set they ... Solutions to Chapter 18 questions. Reconciliation of original budget cost with actual cost (£) Original budgeted total prime cost (12 000 × (£30 +£24)) 648 000 Volume prime cost variance (500 units × £54)a (27 000) ...

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[Chapter 12 Standard Costing Solution CHAPTER 10 Standard Costing, Operational Performance Measures and the Balanced Scorecard ANSWERS TO REVIEW QUESTIONS 10-1](#) Any control system has three basic parts: a predetermined or standard performance level, a measure of actual performance, and a comparison between standard and actual performance. Page 3/6 [Standard Costing - STARGATE](#)

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(i) Material Price Variance= Standard Cost of Actual Quantity – Actual Cost =  $(SP \times AQ) - (AP \times AQ)$  Or  $(SP - AP) \times AQ = 78,000$  tons X (Rs. 4.00 – Rs. 4.20) = Rs.15,600 (A) (ii) Material Usage Variance = Standard Cost of Standard Quantity for Actual Production – Standard Cost of Actual Quantity =  $(SQ \times SP) - (AQ \times SP)$  Or

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