

Solutions To Exercises Managerial Accounting 14th Edition

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Managerial and Cost Accounting Exercises III 9
Problem 2: Solution Solution 2 a) e ending work in process is \$18,625 (\$8,000 + \$2,500 + (\$6,500 X 125%)). Direct materials \$ 6,900 Direct labor 21,900 Factory overhead (applied) 27,375 Total manufacturing costs \$ 56,175 Add: Beginning work in process inventory 6,500 \$ 62,675

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Managerial and Cost Accounting Exercises III
8. Disagree. Entries to Manufacturing Overhead are also made at the end of an accounting period. For example, there will be adjusting entries for factory depreciation, property taxes, and insurance.

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Managerial and Cost Accounting Exercises I 7
Problem 1: Solution Solution 1 Total Cost
Direct Material Direct Labor Factory Overhead
SG&A Steel used in the armoring \$ 67,150 \$ 67,150
Armor grade glass for windows 7,000 - \$ 7,000
Factory rent 4,800 - 4,800
Electricity to run the welding equipment 1,300 - 1,300

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This exercise book is the first of four exercise books that correspond directly with the Managerial and Cost Accounting textbook. The exercises relate specifically to Part 1 of the Managerial and Cost Accounting textbook. Exercises focus on basic managerial accounting, cost components, product versus period costs, financial statement issues unique to manufactures, raw materials, work in process, cost of goods manufactured, cost of goods sold, and income statement presentation.