

## Chapter # 3 (Solution) Job-Order Costing

### **Exercise 3-1 (10 minutes)**

The estimated total manufacturing overhead cost is computed as follows:

$$Y = \$94,000 + (\$2.00 \text{ per DLH})(20,000 \text{ DLHs})$$

Estimated fixed manufacturing overhead .....	\$ 94,000
Estimated variable manufacturing overhead: \$2.00 per DLH × 20,000 DLHs .....	<u>40,000</u>
Estimated total manufacturing overhead cost .....	<u>\$134,000</u>

The predetermined overhead rate is computed as follows:

Estimated total manufacturing overhead .....	\$134,000
÷ Estimated total direct labor hours (DLHs).....	<u>20,000 DLHs</u>
= Predetermined overhead rate .....	<u>\$6.70 per DLH</u>

### **Exercise 3-2 (10 minutes)**

Actual direct labor-hours .....	10,800
× Predetermined overhead rate .....	<u>\$23.40</u>
= Manufacturing overhead applied.....	<u>\$252,720</u>

# Managerial Accounting Chapter 3 Solutions

**Lei Shi**



## **Managerial Accounting Chapter 3 Solutions:**

## **Managerial Accounting Chapter 3 Solutions** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Managerial Accounting Chapter 3 Solutions**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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