

Connect - Managerial Accounting Chapter 4

1.

Textra Plastics produces parts for a variety of small machine manufacturers. Most products go through two operations, molding and trimming, before they are ready for packaging. Expected costs and activities for the molding department and for the trimming department for 2015 follow.

	Molding	Trimming
Direct labor hours	52,000 DLH	48,000 DLH
Machine hours	30,500 MH	3,600 MH
Overhead costs	\$730,000	\$590,000

Data for two special order parts to be manufactured by the company in 2015 follow:

	Part A27C	Part X82B
Number of units	9,800 units	54,500 units
Machine hours		
Molding	5,100 MH	1,020 MH
Trimming	2,600 MH	650 MH
Direct labor hours		
Molding	5,500 DLH	2,150 DLH
Trimming	700 DLH	3,500 DLH

Required:

1. Compute the plantwide overhead rate using direct labor hours as the base.

Estimated overhead costs	\$1,320,000	\$13.20	per direct labor hour
Estimated direct labor hours	100,000		

2. Determine the overhead cost assigned to each product line using the plantwide rate computed in requirement 1. (Round "OH rate" to 2 decimal places.)

Part	Activity Driver	Plantwide OH rate	Total Overhead Cost
A27C	6,200	\$13.20	\$81,840
X82B	5,650	\$13.20	\$74,580

2.

Textra Plastics produces parts for a variety of small machine manufacturers. Most products go through two operations, molding and trimming, before they are ready for packaging. Expected costs and activities for the molding department and for the trimming department for 2015 follow. (Round "OH rate and cost per unit" answers to 2 decimal places.)

	Molding	Trimming
Direct labor hours	52,000 DLH	48,000 DLH
Machine hours	30,500 MH	3,600 MH
Overhead costs	\$730,000	\$590,000

Management Accounting Chapter 6 Solutions

Lloyd R. Amey, Don A. Egginton



Management Accounting Chapter 6 Solutions:

Management Accounting Carsten Berkau, 2023-09-25 Management Accounting is a textbook for business management study programmes. It covers the international syllabus of cost accounting and controlling on bachelor's and master's levels. Prof. Berkau has more than 25 years of teaching experience in Germany (UAS Osnabrück) and at international universities in South Africa, Malaysia, China, the Netherlands, and South Korea. The textbook strictly follows a case study based approach. All methods are discussed by easily understandable cases. The calculations demonstrate how to apply management accounting step by step. In the first chapters, the case study PENOR PLC about a British windows doors manufacturer explains the differences between financial accounting (IFRSs) and management accounting. In the next following sections, the textbook covers two points of view: 1. a controlling view with budgeting, cost volume profit analysis, degree of operating leverage, investment appraisal, mergers and cross border acquisitions, and risk valuation Monte Carlo Simulation. 2. a cost accounting view that covers management accounting systems, flexible budgeting, cost allocation methods, performance measurement, monitoring, reporting, product calculation, manufacturing accounting, job order and process costing, activity based costing, target costing, and contribution margin accounting. On the UVK website, numerous exam tasks with complete solutions, further study materials, and links to video clips produced by Prof. Berkau are available for download.

A Textbook of Cost and Management Accounting, 10th Edition Arora M.N., 2012. A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts, cost behaviour, and methods and techniques of cost and management accounting, with an understanding of the uses and limitations of cost and financial data for managerial operations. The text of the subject matter has been presented in a student friendly, simple and intelligible manner. Every discussion involving conceptual complexity is immediately illustrated by a numerical example. In addition, the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points. The subject matter has been organized on a first things first basis for its logical presentation that sustains interest. The approach of the book is examination oriented. Thus, a good number of problems and solutions have been included in its chapters. Theoretical and numerical questions have been mostly selected from various examinations. Objective type questions have been given to serve as self test by students. This is an ideal book for self study. New to this edition: All chapters thoroughly revised. Latest information on Cost Accounting Standards (CAS) issued by the Institute of Cost Accountants of India (ICAI). Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re-named Advanced Cost Management Techniques. Revision and augmentation of practical problems.

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Management Accounting,

6e Will Seal,Carsten Rohde,Ray Garrison,Eric Noreen,2018-10-30 Management Accounting 6e **Introduction to Management Accounting** Dudley W. Curry,1987 *Management Accounting* Lloyd R. Amey,Don A. Egginton,1973

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Managerial Accounting Michael W. Maher,Michael Maher,Clyde P. Stickney,Roman L. Weil,2001 This classic text for MBA programs offers balanced coverage of concepts methods and uses of managerial accounting with an increasingly strong emphasis on strategic management issues This approach helps to focus on concepts and managerial uses of financial information rather than techniques of cost accounting The Seventh Edition emphasizes strategic management decisions increased coverage of process improvement integration of financial reporting issues for management decision making and application of managerial accounting tools to emerging areas like e commerce service sector government and nonprofits in examples and problem material

Solutions to Problems and Answers to Questions in Principles of Accounting, Introductory Harry Anson Finney,1948

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Managerial Economics for Business, Management and Accounting Howard Davies,1991 This text aims to show how managerial economic analysis is relevant to decision making Managerial economics is a subject which relates closely to more practical business disciplines including management accounting marketing and corporate strategy Topics discussed include consumer behaviour market behaviour demand production costing competitive structure business strategy pricing and investment Business studies undergraduates may find the book useful those studying for MBA s or the DMS may also find the book interesting Each chapter contains a list of self test questions and at the end of each chapter there is a question of examination standard Answers have been provided at the end of the book

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