

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

Charles T. Horngren



Managerial Accounting Chapter 3 Solutions:

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

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really 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 effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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