

**Check Figures for Problems and Cases**  
**Ray Garrison and Eric Noreen**  
**Managerial Accounting, 10<sup>th</sup>**  
**Edition**

**Chapter 1**

No check figures

**Chapter 2**

- P2-11 Rent on warehouse: fixed, period.  
 P2-12 Plastic washers: variable, indirect.  
 P2-13 (D) Manufacturing overhead, \$40.  
 P2-14 (A) Total indirect labor cost this year: \$4,000,000.  
 P2-15 Cost of shipping finished goods: variable, selling.  
 P2-16 No check figure.  
 P2-17 Accounting division: fixed, period.  
 P2-18 (D) Total variable cost, \$643,000.  
 P2-19 (D) COGM, \$190,000.  
 P2-20 (B) COGM, \$450,000.  
 P2-21 (D) Direct labor, \$45,000.  
 P2-22 No check figure.  
 P2-23 No check figure.  
 P2-24 No check figure.  
 P2-25 Case 1, Goods available for sale: \$24,000.  
 P2-26 (D) COGM, \$450,000.  
 C2-27 (C) COGM, \$400,000.  
 C2-28 No check figure.

**Chapter 3**

- P3-13 (C) Overapplied, \$3,000.  
 (R) Net operating income, \$31,370.  
 P3-14 (C) Overapplied, \$3,000.  
 (R) Net operating income, \$52,000.  
 P3-15 (C) Underapplied, \$4,000.  
 (R) Net operating income, \$15,000.  
 P3-16 (C) Underapplied, \$13,000.  
 (R) Net operating income, \$82,000.  
 P3-17 (C) Overhead applied, \$32,000.  
 (R) Total cost, \$60,700.  
 P3-18 (C) Underapplied, \$270,000.  
 P3-19 (C) COGM, \$343,000.  
 (D) Direct materials, \$20,000.  
 P3-20 (C) Overapplied, \$3,000.  
 (R) Net operating income, \$40,400.  
 P3-21 (C) Total overhead, \$3,300.

- (D) \$312.40 per unit.  
 P3-22 (D) Overhead, \$35 per hr.  
 (D) Total cost, \$4,000.  
 P3-23 (C) Overhead applied in 2001: \$1,400.  
 P3-24 (R) COGM, \$210,000.  
 (C) Overapplied, \$15,000.  
 P3-25 (C) Overhead applied, \$21,700.  
 P3-26 (C) COGM, \$653,000. (C) \$42 per unit.  
 P3-27 (C) COGM, \$390,000; (D) \$48.10 per unit.  
 C3-28 Overapplied, \$400.  
 C3-29 No check figure.  
 C3-30 No check figure.  
 C3-31 No check figure.

**Chapter 4**

- P4-14 (C) 300 WSP, \$14,000.  
 P4-15 (C) Commission, \$0.00 per EU, 6750 WSP, \$00,400.  
 (R) 6750 WSP, \$00,400.  
 P4-16 (R) Materials, 400,000 EU, 6750 WSP, \$85,000.  
 P4-17 (C) Commission, 390,000 EU,  
 (C) 5700 WSP, \$43,000.  
 P4-18 (C) Materials, \$0.90 per EU,  
 (C) 3900 WSP, \$70,000.  
 P4-19 (C) Commission, 32,000 EU.  
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 C4-25 No check figure.  
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 C4-27 (C) Transferred in, \$0.04 per EU,  
 10700 WSP, \$4,240.

**Chapter 5**

- P5-11 (C) Y = 210,000 + 10,000C.  
 P5-12 (C) Net operating income, \$19,000.  
 P5-13 (C) Total cost, \$24,000.  
 P5-14 No check figure.  
 P5-15 (R) Total cost: \$102,000.  
 P5-16 (C) Total cost, 203,500 pieces.  
 P5-17 (C) COGM, \$507,500.  
 P5-18 (C) Y = \$100 + \$40C.

# Managerial Accounting Garrison 13th Edition Answer Key

**Katia Corsi, Nicola Giuseppe  
Castellano, Rita Lamboglia, Daniela  
Mancini**

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**Managerial Accounting Fifth Edition Answers to Problems Chapters 1-13**, *FINMAN TEST BANK V2 8E* NEEDLES, 2007-07-18

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**Certificate in management accounting examination** National Association of Accountants, Institute of Management Accounting (Montvale, N.J.), 1985

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