

MANAGERIAL ACCOUNTING

Chapter 2 Hansen and Mowen

Lebowski and Associates is an architectural firm that employs 100 professionals and 15 staff. The firm does design work for small and medium-sized companies. The following data are provided for the year ended June 30, 2008:

Designs processed	9,400
Designs in process, June 30, 2007	\$ 900,000
Designs in process, June 30, 2008	1,400,000
Cost of services added	13,550,000
Beginning direct materials inventory	200,000
Purchases, direct materials	400,000
Direct labor	12,000,000
Overhead	1,100,000
Administrative	500,000
Selling	600,000

Required

1. Calculate the direct materials used in the production of services.
2. Prepare a statement of the cost of services sold.
3. Refer to the statement prepared in Requirement 1. What is the dominant cost? Will this always be true of service organizations? If not, provide an example of an exception.
4. Assume that the average fee for a design is \$1,950. Prepare an income statement for Lebowski and Associates.
5. Discuss four differences between services and tangible products. How do these differences affect the computations in Requirement 1?

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AN Whitehead



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Problems & Solutions In Management Accounting - SBPD Publications Dr. B. P. Agarwal, ,Dr. B. K. Mehta,2022-05-10 2 Business Budgeting 3 Budgetary Control 4 Standard Costing and Cost Variance Analysis 5 Marginal Costing and Absorption Costing 6 Break Even Point or Cost Volume Profit Analysis 7 Decision Accounting and Marginal Costing System 8 Financial Statement 9 Analysis and Interpretation of Financial Statements 10 Ratio Analysis 11 Fund Flow Statements 12 Cash Flow Statement AS 3 13 Responsibility Accounting Managerial Accounting, Fifth Edition Carl L. Moore,Robert K. Jaedicke,1980 *Solutions to Questions and Problems in Managerial Accounting, an Introduction, and the Accompanying Practice Case* ,1968 Solutions to Questions and Problems in Managerial Accounting Harold Bierman,Allan Richard Drebin,1972 *Problems & Solutions In Management Accounting - SBPD Publicatios* Dr. B. P. Agarwal, ,Dr. B. K. Mehta,2021-10-15 According to the Latest Syllabus based on Latest syllabus 2021 B Com Semester VI 3 Financial Statement 4 Analysis and Interpretation of Financial Statements 5 Ratio Analysis 6 Fund Flow Statement 7 Cash Flow Statement AS 3 8 Materials Control and Valuation 9 Inflation Accounting or Price Level Changes 10 Marginal Costing and Absorption Costing 11 Break Even Point or Cost Volume Profit Analysis 12 Decision Accounting and Marginal Costing System 13 Standard Costing and Cost Variance Analysis *Solutions to Problems in Financial and Managerial Accounting* Harold Bierman,1966 **Solutions to Questions and Problems in Managerial Accounting** Harold Bierman,1972 **Managerial Accounting Solutions Manual** Larry Walther,2013-09-30 This Managerial Accounting Solutions Manual provides answers to all Basic and Involved Problems found in the textbook The Managerial Accounting book covers a range of managerial and cost accounting topics related to planning directing and controlling functions Costing methods operating and capital budgets tools for analysis performance evaluation decision making processes and reporting techniques are all covered in depth This material is customary for most managerial accounting courses and is foundational for all accountants and business people Management Accounting M. N. Arora,2009 **Managerial Accounting Fifth Edition Answers to Problems Chapters 1-13** , **Problems & Solutions In Management Accounting-SBPD Publication** Dr. Jitendra Sonar,2021-10-15 1 Analysis and Interpretation of Financial Statements 2 Ratio Analysis 3 Fund Flow Analysis 4 Cash Flow Statement 5 Break Even Point or Cost Volume Profit Analysis 6 Business Budgeting 7 Budgetary Control 8 Standard Costing and Cost Variance Analysis 9 Responsibility Accounting 10 Differential Cost Analysis 11 Marginal Costing and Absorption Costing 12 Decision Accounting and Marginal Costing System **Management Accounting** John Moore,1994 Management Accounting (problems & Solutions) N. L. Hingorani,1985 *Managerial Accounting Solutions Manual 2020 Edition* Larry Walther,2019-03-04 This Managerial Accounting Solutions Manual provides answers to all Basic and Involved Problems found in the textbook The Managerial Accounting book covers a range of managerial and cost accounting topics related to planning directing and controlling functions Costing methods operating and capital budgets tools for

analysis performance evaluation decision making processes and reporting techniques are all covered in depth This material is customary for most managerial accounting courses and is foundational for all accountants and business people

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Updated Solutions Manual - Managerial Accounting Maher,Stickney,Weil,2005-08-01

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