

**CHAPTER 10 (PROCESS COSTING)**

**Problem 1 -**

		<u>Actual</u>	<u>Mat. &amp; Conversion</u>	
			<u>WD</u>	<u>EP</u>
a)	Units completed	8,000	100%	8,000
	Units IP end	<u>2,000</u>	1/2	<u>1,000</u>
		<u>10,000</u>		<u>9,000</u>
b)	Units completed	21,000	100%	21,000
	Units IP end	<u>4,000</u>	3/4	<u>3,000</u>
		<u>25,000</u>		<u>24,000</u>
c)	Units completed	6,000	100%	6,000
	Units IP end	1,000	3/4	750
		<u>500</u>	2/5	<u>200</u>
		<u>7,500</u>		<u>6,950</u>
d)	Units completed	18,000	100%	18,000
	Units IP end	5,000	1/2	2,500
		<u>4,000</u>	1/3	<u>1,000</u>
		<u>27,000</u>		<u>23,500</u>
e)	Units completed	32,000	100%	32,000
	Units IP end	1,500	1/5	300
		<u>4,000</u>	1/4	<u>1,000</u>
		<u>37,500</u>		<u>35,300</u>

**Problem 2 - Casper Corporation**

1)	Units started	<u>11,000</u>		
	Units completed	9,000	100%	9,000
	Units in process, end	<u>2,000</u>	1/2	<u>1,000</u>
		<u>11,000</u>		<u>10,500</u>
2)	Cost incurred	<u>P 15,750</u>	<u>Labor</u>	<u>Overhead</u>
	Equivalent prod.	<u>10,500</u>	<u>P 40,950</u>	<u>P 25,200</u>
	Unit cost	<u>P 1.50</u>	<u>10,500</u>	<u>10,500</u>
			<u>P 3.90</u>	<u>P 2.40</u>

**Problem 3 -**

Case 1			<u>Materials</u>		<u>Conversion</u>	
			<u>WD</u>	<u>EP</u>	<u>WD</u>	<u>EP</u>
	Started	<u>5,000</u>				
	Completed	4,000	100%	4,000	100%	4,000
	In process, end	<u>1,000</u>	100%	<u>1,000</u>	1/2	<u>750</u>

# Cost Accounting Chapter 13 Solutions

**VM Jensen**



## **Cost Accounting Chapter 13 Solutions:**

Solutions to Problems in Elementary Cost Accounting Charles F. Schlatter,1928      **Cost Accounting for Health Care Organizations** Steven A. Finkler,David Marc Ward,1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book      **Solutions Manual** Harold Bierman,1990      Cost Accounting, a Managerial Emphasis, Third Canadian Edition. Student Solutions Manual Charles T. Horngren,2004      *Student Solutions Manual, Tenth Edition, Cost Accounting, a Managerial Emphasis* Charles T. Horngren,Srikant M. Datar,2000 Designed for student use this supplement contains fully worked out solutions for all of the even numbered questions and problems in the textbook This may be purchased with the instructor s permission      **Cost Accounting** Karen Congo Farmer,Amy Fredin,2025-11-04 The authors of Cost Accounting with Integrated Data Analytics understand that in order to effectively teach students you need to reach them first Through conversational storytelling relatable end of chapter problems and applications grounded in modern business scenarios this text actively engages students helping them develop a deeper understanding of cost accounting fundamentals and the decision making skills they will take with them into their future careers With integrated examples and practical applications that resonate with students this text helps highlight the value and impact of cost accounting in everyday life and makes complex concepts more accessible Mini Analysis and Decision Making cases and Excel Data Analytics activities at the end of each chapter provide further opportunities for students to expand their critical thinking and analysis skills as well Written for students and with the student perspective in mind this text supports long term concept retention to build a strong foundation for success both in and beyond the classroom      **Management Accounting and Asian Perspectives** Carsten Berkau,Keabetswe Sylvia Berkau,Mohd Ridzuan Darun,2021-10-18 The book starts with a comparison of financial accounting and management accounting both discussed based on the production firm PENOR Ltd It

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