

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.)

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Direct labor hours	52,000 DLH	48,000 DLH
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**Walter B. Meigs, Charles E.
Johnson, Thomas F. Keller**



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Financial Statement Analysis Thomas R. Robinson,Paul Munter,Julia Grant,2004 Robinson Munter and Grant s Financial Statement Analysis A Global Perspective is designed especially for users of financial statements Takes a financial statement analysis perspective The focus is on the user of financial statements and not the preparer of financial statements The emphasis is on the analysis and use of financial reports Knowledge of debits and credits is not required Emphasizes a global perspective by presenting both International Accounting Standards and U S GAAP Uses a step by step presentation to take students through the financial statement analysis process from understanding the financial statements to valuation Motorola and Nokia are used as running case examples throughout the text Additional real world examples are integrated into each chapter as appropriate Assignment Materials Many of the end of chapter problems have been reproduced from AIMR CFA R examination released questions and sample examinations Each chapter has a case derived from real company financial statements that can be used for class discussion or student projects

Journal of Accountancy ,1952 **Accounting** Edward J. McLaney,Eddie McLaney,2009-09 Designed to help you study Accounting An Introduction 4th edition is praised for its clear accessible and uncluttered style It provides a comprehensive introduction to the main principles of financial accounting management accounting and the core elements of financial management It has a clear and unequivocal focus on how accounting information can be used to improve the quality of

decision making by managers This combined with the book s strong practical emphasis provides you with the perfect grounding for your future career as a manager **Books in Print** ,1954 Advanced Accounting Walter B. Meigs,Charles E. Johnson,Thomas F. Keller,1966 *Modern Advanced Accounting* E. John Larsen,2003 The emphasis of this text is on financial accounting concepts and their application both in business and non business organizations It provides coverage of partnerships affiliated companies and topics such as international accounting standards and business segments

Accounting Information Systems James L. Boockholdt,1996 This text emphasizes systems as an accounting discipline while providing technological competence There are questions exercises and cases in each chapter and accounting applications are described by transaction cycle providing a logical and structured method of covering material **College accounting** Robert L. Dansby,Burton S. Kaliski,C. David Strupeck,1994

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