

## Module 1 Problem Set Solutions

(part a – student numbers may vary)

### 1. Exercise 2.6

1	2	3 (a)	4 (b)	5 (c)
Cost classification	Amount	Product or Period	Direct or Indirect	Price or Conversion
Wages for factory factory workers	\$ 45,000	Product	Direct	None
General media marketing	100,000	Period	—	—
Classified material	30,000	Product	Direct	Price
Thread for sewing the bags	1,000	Product	Indirect	None
Executive salaries	117,000	Period	—	—
Factory supervisor salaries	60,000	Product	Indirect	None
Depreciation on factory assets	30,000	Product	Indirect	None
Managerial compensation to salespeople	45,000	Product	—	—
Utility costs for the factory	10,000	Product	Indirect	None

c. Total manufacturing costs = DM + DL + M OH

DM (clay bags materials)	\$ 32,500
DL (factory worker wages)	45,000
M OH	
Thread	\$ 1,000
Factory supervisor salaries	60,000
Depreciation on factory assets	30,000
Utility costs for the factory	10,000
Total M OH	<u>112,000</u>
Total manufacturing costs	<u>\$ 190,500</u>

### 2. Exercise 2.4

a. Total book value of shares = \$135,000 / 20,000 shares = \$6.75 per share  
 GM/unit x selling price = constante = \$13.00 - \$6.75 = \$6.25/unit

b.

Cost of collar	\$ 0.50	Selling price	\$ 13.00
New DA, constante	2.00	Constante	\$ 7.5
Original DA,	\$ 2.50	New GM/unit	\$ 4.25
New total constante	<u>\$ 8.75</u>		

c. The book value in this situation exceeds the original cost of \$8,250/share.

# Answers To Problem Set A Accounting Principle

**WILD**

## Answers To Problem Set A Accounting Principle:

**Accounting Principles, Volume 2** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Barbara Trenholm,Valerie Warren,Lori Novak,2019-04-01 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom

**Fundamental Accounting Principles** WILD,2017-09-11 Fundamental Accounting Principles *Accounting Principles, Volume 1* Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Barbara Trenholm,Valerie Warren,Lori Novak,2019-01-29 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-12-20 Weygandt s Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

**Solutions to Problems and Answers to Questions in Principles of Accounting** Harry Anson Finney,1923 *Fundamental Accounting Principles* Kermit D. Larson,2005 *Wiley CPA Examination Review 2007-2008, Problems and Solutions* Patrick R. Delaney,Ray Whittington,O. Ray Whittington,2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is

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**Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-04-06 Kieso, Weygandt, and Warfield's *Intermediate Accounting* Sixteenth Edition continues to set the standard for students and professionals in the field. The 16th edition builds on this legacy through new innovative student focused learning. Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy, comprehensiveness, accessibility, and quality problem material that best prepares students for success on the CPA exam and accounting careers. The 16th edition offers the most up to date coverage of US GAAP/IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times.

**Accounting Principles, Chapter 12** Jerry J. Weygandt, Ph.D., CPA, 2007-05 *Complete Accounting Course* David Himmelblau, 1924 **CPA Examination Review: Problems and solutions** Irvin N. Gleim, 1978

*Practical Applications of Accounting Standards* Carman G. Blough, 1957 **Excel Applications for Accounting Principles** Gaylord N. Smith, 2004 Intended for any principles financial, managerial or computerized accounting course of accounting course where additional coverage of Excel is desired. The book also serves as a stand alone core text for a computerized accounting course

**The Accountants Digest** Leland Lawrence Briggs, 1956 *Accounting Theory and Practice* Roy Bernard Kester, 1921

**Accounting Theory and Practice: Third year** Roy Bernard Kester, 1921 *Accounting Principles, Study Guide Volume 2* Jerry J. Weygandt, Donald E. Kieso, Walter G. Kell, 1996-02-27 The most complete guide available to help professionals sharpen their accounting and business skills. This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field

**The Publishers' Trade List Annual**, 1978 *Journal of Accountancy*, 1963 *Contemporary Accounting Theory* Eldon S. Hendriksen, Bruce P. Budge, 1974

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