

| | | |
|-----------------------|---|---------|
| 3 Inventoriable cost | - | 710,000 |
| 4. Total period costs | - | 305,000 |

Problem 7 – Blanche Corporation

| | | |
|----------------------------------|-------------|-------------|
| 1. Direct materials used | P 30.00 | |
| Direct labor | | 20.00 |
| Variable manufacturing overhead | | 15.00 |
| Variable marketing | | <u>3.00</u> |
| Total variable cost per unit | | 68.00 |
| X No. of units produced and sold | | 20,000 |
| Total variable costs per month | P 1,360,000 | |
| 2. Fixed manufacturing overhead | P 10.00 | |
| Fixed marketing costs | <u>4.00</u> | |
| Total fixed cost per unit | 14.00 | |
| X No. of units produced and sold | | 20,000 |
| Total fixed costs per month | P 280,000 | |

Page 2 – Chapter 2

Problem 8

| | | |
|---|--------------|-------------|
| 1. Direct materials | P 60.00 | |
| Direct labor | | 30.00 |
| Variable manufacturing overhead | | <u>9.00</u> |
| Total variable manufacturing cost per unit | P 99.00 | |
| 2. Total variable manufacturing cost per unit | P 99.00 | |
| Variable marketing and administrative | | <u>6.00</u> |
| Total variable costs per unit | 105.00 | |
| 3. Total variable manufacturing cost per unit | P 99.00 | |
| Fixed manufacturing overhead (30,000/1,200) | <u>25.00</u> | |
| Full manufacturing cost per unit | 124.00 | |
| 4. Full manufacturing cost per unit | 124.00 | |
| Variable marketing and administrative | | 6.00 |
| Fixed marketing and administrative | <u>20.00</u> | |
| Full cost to make and sell per unit | 150.00 | |

Problem 9 – Chiz Manufacturing Company

| | | |
|----------------------------------|---------------|--|
| 1. Materials put into production | P 90,000 | |
| Direct labor | <u>95,000</u> | |
| Prime costs | P 185,000 | |

Answer Key Cost Accounting Carter

S Ben Porath



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Cost Accounting Karen Congo Farmer, Amy Fredin, 2025-11-10 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

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