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Chapter 18. Managerial Accounting. Concepts and Principles . PROBLEM SET B. Problem 18-1B (20 minutes) The managerial accounting professional must do more than assign value to ending inventory and cost of goods sold. S/he must understand the industry and the current business environment of the company.

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20% 20% 20% Budgeted "base" ending inventory 4,500 3,800 3,750 4,200 Plus safety stock 100 100 100 100 Budgeted ending inventory 4,600 3,900 3,850 4,300 ... (hours) x 0.50 Total labor hours needed 124,000 Labor rate (per hour) x \$18 Labor dollars \$2,232,000 Part 4. NSA COMPANY Factory Overhead Budget Second Quarter ... FAP Chapter 22 SM ...

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