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MAII answer - Cost Accounting A Managerial Emphasis 14th... Total DM=\$384 mil Total dep=\$80 mil 2-36 OI=\$ (3) million COGM=\$228 million 2-37 1. Prime costs=\$150 million, Conversion costs=\$105 million 2. Total inv costs=\$213 million Period costs=\$94 million 4. DM used=\$54 per unit Dep=\$3 per unit 5. TDMC=\$162,000,000 Total dep=\$6,000,000 6.

#### MAII answer - Cost Accounting A Managerial Emphasis 14th ...

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225,000 direct manufacturing labor hours were worked at a total cost of \$5,625,000. Variable manufacturing overhead costs were \$2,750,000. Fixed manufacturing overhead costs were \$3,050,000.

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26 Managerial Accounting, An Asian Perspective Exercise 2-6 (15 minutes) A few of these costs may generate debate. For example, some may argue that the cost of advertising a rock concert is a variable cost because the number of people who come to the rock concert depends on the amount of advertising.

#### chap002 Managerial Accounting and Cost Conepts

The relevant range for the total fixed costs is from 0 to 100 tons; 101 to 200 tons; 201 to 300 tons, and so on. Within these ranges, the total fixed costs do not change in total. 3. The unit cost for 220 tons mined per day is \$211.82, while for 180 tons it is only \$196.67.

#### **CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES**

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