

## ***Cost Accounting Chapter 11 Solutions***

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### **Cost Accounting Chapter 11 Solutions**

Cost Accounting: A Managerial Emphasis Charles T. Horngren - Srikant M. Datar - Madhav V. Rajan global edition, fifteenth edition (2015) CHAPTER 11 DECISION MAKING AND RELEVANT INFORMATION 11-1 Similarities: all three costing techniques calculate the direct material costs per product.

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CH 11 Homework Solutions - ACCT 307 Cost Accounting 11-19 1... ACCT 307 Cost Accounting Chapter 11 Homework Solutions 11-19 (30 min.) Special order, activity-based costing. Direct materials cost per unit ( $\$350,000 \div 10,000$  units) = \$35 per unit Direct manufacturing labor cost per unit ( $\$375,000 \div 10,000$  units) = \$37.50 per unit Variable cost per...

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Dalton Computers should reject Peach's offer. The \$80 of fixed costs are irrelevant because they will be incurred regardless of this decision. When comparing relevant costs between the choices, Peach's offer price is higher than the cost to continue to produce.

### **CHAPTER 11**

Depreciation is added to net income on the statement of cash flows (indirect method) because it is a noncash expense, not because it is a cash inflow. 11-8. Questions Chapter 11 (Continued) 15. 25% straight-line rate  $\times 2 = 50\%$  double-declining rate  $\$6,000 \times 50\% = \$3,000$  Depreciation for first full year.

### **CHAPTER 11**

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CHAPTER 11 strategic cost management. discussion QUESTIONS 1. A competitive advantage is providing better customer value for the same or lower cost or equivalent value for lower cost. The cost management system must provide information that helps identify strategies that will create a cost leadership position. 2.

### **Chapter 13: Strategic Cost Management - Anvari.Net**

Solution Exhibit 11-34, Column 1, presents the relevant loss of revenues and the relevant savings in costs from closing the Northern Division. As the calculations show, Grossman's operating income would decrease by \$140,000 if it shut down the Northern Division (loss in revenues of \$1,500,000 versus savings in costs of \$1,360,000).

### **CHAPTER 11**

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11-16 (20 min.) Disposal of assets. 1. This is an unfortunate situation, yet the \$75,000 costs are irrelevant regarding the decision to remachine or scrap. The only relevant factors are the future revenues and future costs.

### **Chapter 11 solutions - CHAPTER 11 DECISION MAKING AND ...**

Solutions Manual, Chapter 10 1 Chapter 10 Standard Costs and Variances Solutions to Questions 10-1 A quantity standard indicates how much of an input should be used to make a unit of output. A price standard indicates how much the input should cost. 10-2 Separating an overall variance into a price variance and a quantity variance provides

### **Chapter 10**

solutions manual Cost Accounting :A Managerial Emphasis Horngren Datar Rajan 14th edition ... Chapter 11. Decision Making and Relevant Information ... 12. Pricing Decisions and Cost Management Chapter 13. Strategy, Balanced Scorecard, and Strategic Profitability Analysis Chapter 14. Cost Allocation, Customer-Profitability Analysis, and Sales ...

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Chapter 11 Exercises and Problems Exercise 11-2 1. Straight-line:  $\$115,000 - 5,000 = \$11,000$  per year ... Cost - (Cost  $\times$  40%) =  $\$60,000$  ... Exercise 11-10 Requirement 1 Cost of the equipment: Purchase price  $\$154,000$

### **Chapter 11 Exercises and Problems Exercise 11-2**

CHAPTER 15 ALLOCATION OF SUPPORT-DEPARTMENT COSTS, COMMON COSTS, AND REVENUES 15-1 The single-rate ... 15-10 All contracts with U.S. government agencies must comply with cost accounting standards issued by the Cost Accounting Standards Board (CASB). 15-11 Areas of dispute between contracting parties can be reduced by making the "rules of the

### **CHAPTER 15 ALLOCATION OF SUPPORT-DEPARTMENT COSTS, COMMON ...**

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7-1 CHAPTER 7 FLEXIBLE BUDGETS, DIRECT-COST VARIANCES, AND MANAGEMENT CONTROL 7-1 Management by exception is the practice of concentrating on areas not operating as expected and giving less attention to areas operating as expected.

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