



Work in process, beginning $6,000

Work in process, ending $7,500

38.000

37.000

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. 540›000

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Direct labor cost Inventories:

Raw maceriaTs, beginning . . . . . . . . . . . .

Raw materials, ending

Uttl\ties, factory 5,000

*In* di *rec c Zabo t* . . I 0,000

Depreciation. factory . 24,000 Insurance. factory . . . . . . . . . . . . . . . . . . . , 6,000

Total accual manufacturing overhead coscs . $48,000

Other costs incurred

Purchases of raw materials $32,000

. $ 3,000

fflanufacturing overhead costs: Proper ry taxes, factory

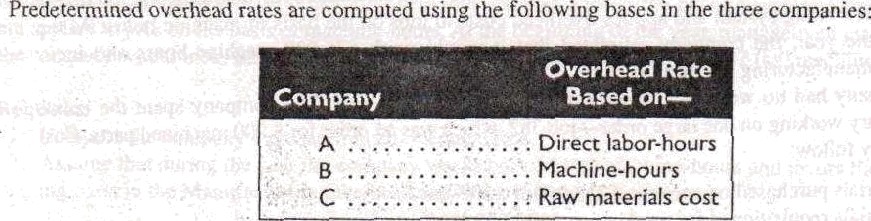
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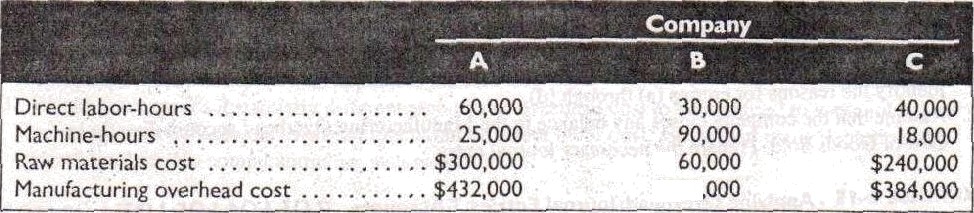


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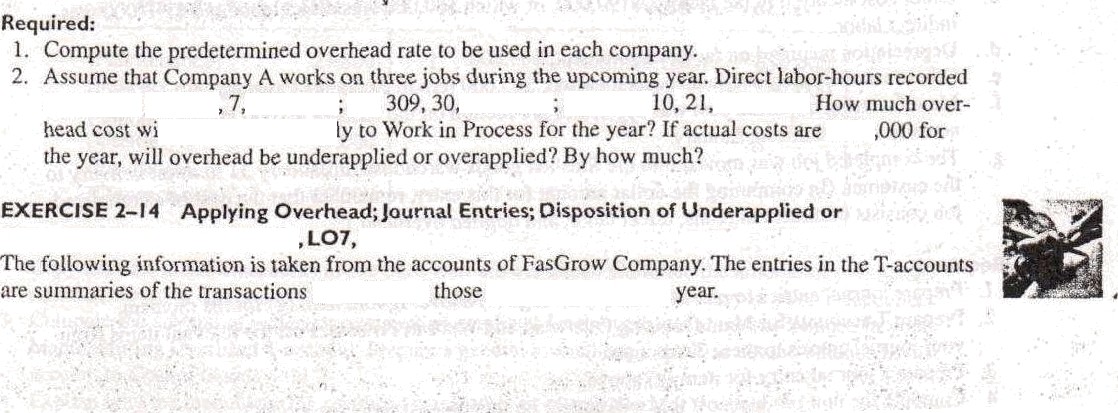
2 Pre pare it schedule of' cost of goods iniiniifactured for the year.

EX ERCtSE 7- 18 Applying Overhead with Various Bases (LOW, LOW, LOB)





$270



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00(J hours anal Job 3

Lf()t) hours.

$420

Overapplied Overhead (LO4 LOB)

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