# Cost Accounting Chapter 7 Solution

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7-17 (15 min.) Flexible budget. The existing performance report is a Level 1 analysis, based on a static budget. It makes no adjustment for changes in output levels. The budgeted output level is 10,000 units--direct materials of \$400,000 in the static budget  $\div$  budgeted direct materials cost per attaché case of \$40.

## CHAPTER 7 FLEXIBLE BUDGETS, DIRECT-COST VARIANCES, AND ...

Actual cost of direct materials, \$68,250 - Price variance, \$3,250 = \$65,000 Actual qty. of direct materials purchased =  $$65,000 \div Budgeted price$ , \$5/lb = 13,000 lbs. 7.

#### **CHAPTER 7**

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SOLUTION 7-2. 1. The ABC activity cost rates are: Non production volume related pool  $111,000 \div 5 = 22,200$  per PO. Production volume related pool  $333,000 \div 11,100 = 30$  per DL hour. ABC Cost traced to V1: (22,200)(1 PO) + (30)(100 DL hours) = \$25,200. Unit cost of V1 =  $25,200 \div 100 = $252$  for overhead.

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#### Cost Accounting Chapter 7 | Cost Of Goods Sold | Inventory

The actual cost to produce a bag is \$44.26; the standard cost is \$42.00. The difference is \$2.26. The two largest factors accounting for the cost overrun are the material price variance (\$1,875 (2,400 = \$0.78 U) and the labor efficiency variance (\$3,400 (2,400 = \$1.42 U).

#### Chapter 7

Chapter 7 reveals that receivables arise from a variety of trade and nontrade sources. Trade receivables relate to sales of goods and services on account. Among the costs and benefits of selling on account is the risk of uncollectible accounts.

#### Chapter 7: Accounts Receivable - principlesofaccounting.com

CHAPTER 7—Solutions to assigned Problems. FLEXIBLE BUDGETS, DIRECT-COST VARIANCES, AND MANAGEMENT CONTROL. 7-19 (30 min.) Flexible budget, working backward.

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Cost Accounting- Chapter 7. STUDY. PLAY. The most clear and unbiased basis for cost allocation exists when which one of the following can be determined? Cause-and-effect relationship. An alternative concept of fairness in cost allocation, absent the cause-and-effect basis, includes:

#### Cost Accounting- Chapter 7 Flashcards | Quizlet

Chapter 7 Variable Costing: A Tool for Management Solutions to Questions 7-1 Absorption and variable costing differ in how they handle fixed manufacturing overhead. Under absorption costing, fixed manufacturing overhead is treated as a product cost and hence is an asset until products are sold. Under variable costing, fixed manufacturing overhead

#### Chapter 7

7-1 CHAPTER 7 Accounting Information Systems ASSIGNMENT CLASSIFICATION TABLE ... 7-7 SOLUTIONS TO BRIEF EXERCISES BRIEF EXERCISE 7-1 1. True. 2. False. 3. ... An accounting information system must be cost effective, pro-vide useful output, and be flexible enough to accommodate changing information needs. BRIEF EXERCISE 7-4 Accounts Receivable ...

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Chapter 7 Extra MC Solution. James R. Martin, Ph.D., ... Based on the information given above, what is the minimum number of homogeneous cost pools that can be used to accurately allocate Sam Ritchie's activity costs using the ABC concept? ... Chapter 7 Extra MC Questions ...

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