

## Connect - Managerial Accounting Chapter 4

1.

Textra Plastics produces parts for a variety of small machine manufacturers. Most products go through two operations, molding and trimming, before they are ready for packaging. Expected costs and activities for the molding department and for the trimming department for 2015 follow.

	Molding	Trimming
Direct labor hours	52,000 DLH	48,000 DLH
Machine hours	30,500 MH	3,600 MH
Overhead costs	\$730,000	\$590,000

Data for two special order parts to be manufactured by the company in 2015 follow:

	Part A27C	Part X82B
Number of units	9,800 units	54,500 units
Machine hours		
Molding	5,100 MH	1,020 MH
Trimming	2,600 MH	650 MH
Direct labor hours		
Molding	5,500 DLH	2,150 DLH
Trimming	700 DLH	3,500 DLH

Required:

1. Compute the plantwide overhead rate using direct labor hours as the base.

Estimated overhead costs	\$1,320,000	\$13.20	per direct labor hour
Estimated direct labor hours	100,000		

2. Determine the overhead cost assigned to each product line using the plantwide rate computed in requirement 1. (Round "OH rate" to 2 decimal places.)

Part	Activity Driver	Plantwide OH rate	Total Overhead Cost
A27C	6,200	\$13.20	\$81,840
X82B	5,650	\$13.20	\$74,580

2.

Textra Plastics produces parts for a variety of small machine manufacturers. Most products go through two operations, molding and trimming, before they are ready for packaging. Expected costs and activities for the molding department and for the trimming department for 2015 follow. (Round "OH rate and cost per unit" answers to 2 decimal places.)

	Molding	Trimming
Direct labor hours	52,000 DLH	48,000 DLH
Machine hours	30,500 MH	3,600 MH
Overhead costs	\$730,000	\$590,000

# Managerial Accounting Chapter 4 Solutions

**Grant W. Newton**



## **Managerial Accounting Chapter 4 Solutions:**

**Management Accounting** Carsten Berkau, 2023-09-25 Management Accounting is a textbook for business management study programmes. It covers the international syllabus of cost accounting and controlling on bachelor's and master's levels. Prof. Berkau has more than 25 years of teaching experience in Germany (UAS Osnabrück) and at international universities in South Africa, Malaysia, China, the Netherlands, and South Korea. The textbook strictly follows a case study based approach. All methods are discussed by easily understandable cases. The calculations demonstrate how to apply management accounting step by step. In the first chapters, the case study PENOR PLC about a British windows doors manufacturer explains the differences between financial accounting (IFRSs) and management accounting. In the next following sections, the textbook covers two points of view: 1. a controlling view with budgeting, cost volume profit analysis, degree of operating leverage, investment appraisal, mergers and cross border acquisitions, and risk valuation MonteCarloSimulation. 2. a cost accounting view that covers management accounting systems, flexible budgeting, cost allocation methods, performance measurement, monitoring, reporting, product calculation, manufacturing accounting, job order and process costing, activity based costing, target costing, and contribution margin accounting. On the UVK website, numerous exam tasks with complete solutions, further study materials, and links to video clips produced by Prof. Berkau are available for download. [Solutions to Problems in Elementary Cost Accounting](#)

Charles F. Schlatter, 1928 *Study Guide to accompany Managerial Accounting* James Jiambalvo, 2000-09-26 The text is current, concise, and clearly written with cases at the end of each chapter to illustrate the material. An interactive CD lets students test and expand their understanding with multiple choice questions, key term matching exercises, demonstrations of various concepts and techniques, critical thinking exercise, interactive cases, and videos. A dynamic Web site provides test study guides, exercises, games, web testing, relevant articles from The Wall Street Journal, and other sources linked to the text, links to relevant web sites, additional cases, and other materials. *Managerial Accounting* Michael W. Maher, Michael Maher, Clyde P. Stickney, Roman L. Weil, 2001 This classic text for MBA programs offers balanced coverage of concepts, methods, and uses of managerial accounting with an increasingly strong emphasis on strategic management issues. This approach helps to focus on concepts and managerial uses of financial information rather than techniques of cost accounting. The Seventh Edition emphasizes strategic management decisions, increased coverage of process improvement, integration of financial reporting issues for management decision making, and application of managerial accounting tools to emerging areas like e-commerce, service sector, government, and nonprofits. In examples and problem material. *Managerial Accounting* Michael Maher, Clyde P. Stickney, Roman L. Weil, 2006 This classic text for MBA programs offers balanced coverage of concepts, methods, and uses of managerial accounting with an increasingly strong emphasis on management decision making. This approach helps focus on concepts and managerial uses of financial information rather than techniques of cost accounting. The current edition emphasizes international issues, strategic effects of

decisions ethics and new management accounting trends Also emphasized are process improvement integration of financial reporting issues for management decision making and application of managerial accounting tools to the emerging service sector government and nonprofits in examples and problem material *A Textbook of Cost and Management Accounting, 10th Edition* Arora M.N.,2012 A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems **Solutions Manual** Harold Bierman,1990 *Schaum's Outline of Managerial Accounting* Jae Shim,Joel Siegel,1998-11-21 Tough Test Questions Missed Lectures Not Enough Time Fortunately for you there s Schaum s Outlines More than 40 million students have trusted Schaum s to help them succeed in the classroom and on exams Schaum s is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum s Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum s highlights all the important facts you need to know Use Schaum s to shorten your study time and get your best test scores Schaum s Outlines Problem Solved *Certificate in Management Accounting Review* Grant W. Newton,1986 **Managerial Accounting** Lester E. Heitger,Serge Matulich,1986

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Intermediate Accounting, Student Practice and Solutions Manual Donald E. Kieso,2019-08-20 The Student Practice and Solutions Manual to accompany Kieso Intermediate Accounting 17e contains a chapter review and a selection of brief exercises exercises and problems with accompanying solutions from Kieso s Problem Set B which is similar to end of chapter material

*Cost Accounting, a Managerial Emphasis, Third Canadian Edition. Student Solutions Manual* Charles T. Horngren,2004

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**Introduction to Management Accounting** Dudley W. Curry,1987

Student Solutions Manual, Tenth Edition, Cost Accounting, a Managerial Emphasis Charles T. Horngren,Srikant M. Datar,2000 Designed for student use this supplement contains fully worked out solutions for all of the even numbered questions and problems in the textbook This may be purchased with the instructor s permission

**Management and Cost Accounting** Andreas Taschner,Michel Charifzadeh,2016-09-19 Management and cost accounting has been the basic toolbox in business administration for decades Today it is an integral part of all curricula in business education and no student can afford not to be familiar with its basic concepts and instruments At the same time business in general and management accounting in particular is becoming more and more international English clearly has evolved as the lingua franca of international business Academics students as well as practitioners exchange their views and ideas discuss concepts and communicate with each other in English This is certainly also true for cost accounting and management accounting Management Accounting is becoming increasingly international Management and Cost Accounting is a new English language textbook covering concepts and instruments of cost and management accounting at an introductory level Bachelor but also suited for MBA courses due to strong focus on practical applications and cases This textbook covers all topics that are relevant in management accounting in business organizations and that are typically covered in German and Central European Bachelor classes on

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