

CHAPTER 7 – ACCOUNTING FOR MATERIALS

Problem 1 – Norman Company

$$\begin{aligned} \text{a) } \text{EOQ} &= \sqrt{\frac{2 \times 64,000 \times 40}{2}} \\ &= 1,600 \text{ units} \end{aligned}$$

$$\begin{aligned} \text{Ordering cost} &= \text{No. of orders} \times \text{ordering cost} \\ &= \frac{64,000}{1,600} \times 40 \\ &= 1,600 \end{aligned}$$

$$\begin{aligned} \text{Carrying cost} &= \text{Average inventory} \times 2 \\ &= \frac{1,600}{2} \times 2 \\ &= 1,600 \end{aligned}$$

Problem 2 – Abner Company

$$\begin{aligned} \text{a) } \text{EOQ} &= \sqrt{\frac{2(\text{number of units required annually})(\text{cost of order})}{\text{carrying cost per unit}}} \\ &= \sqrt{\frac{2 \times 13,000 \times 200}{5.20}} \\ &= \sqrt{\frac{5,200,000}{5.20}} \\ &= 1,000 \text{ units} \end{aligned}$$

$$\begin{aligned} \text{b) } \text{Number of orders in a year} &= \frac{\text{annual requirements}}{\text{EOQ}} \\ &= 13,000/1,000 \\ &= 13 \text{ orders} \end{aligned}$$

$$\begin{aligned} \text{c) } \text{Average inventory based on EOQ} &= 1,000/2 \\ &= 500 \end{aligned}$$

$$\begin{aligned} \text{d) } \text{Total carrying cost} &= \text{Average inventory} \times \text{Carrying cost/unit} \\ &= 500 \times 5.20 \\ &= P 2,600 \end{aligned}$$

Chapter 8 Cost Accounting Solution

Yijin Wang



Chapter 8 Cost Accounting Solution:

Reviewing **Chapter 8 Cost Accounting Solution**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Chapter 8 Cost Accounting Solution**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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