

## 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 8 Solutions

**Lester E. Heitger, Serge Matulich**



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world's top Theory of Constraints (TOC) experts reveal how to implement the ground-breaking management and improvement methodology developed by Dr. Eliyahu M. Goldratt. Theory of Constraints Handbook offers an in-depth examination of this revolutionary concept of bringing about global organization performance improvement by focusing on a few leverage points of the system. Clear explanations supplemented by examples and case studies define how the theory works, why it works, what issues are resolved, and what benefits accrue, and demonstrate how TOC can be applied to different industries and situations. Theory of Constraints Handbook covers Critical Chain Project Management for realizing major improvements in delivering projects on time to specification and within budget; Drum Buffer Rope (DBR) Buffer Management and distribution for maximizing throughput and minimizing flow time; Performance measures for applying Throughput Accounting to improve organizational performance; Strategy, marketing, and sales techniques designed to increase sales closing rates; and Throughput Thinking Processes for simple and complex environments. TOC methods to ensure that services actions support escalating demand for services while retaining financial viability; Integrating the TOC Thinking Processes; the Strategy and Tactic Tree; TOC measurements; the Five Focusing Steps of TOC; and Six Sigma as a system of tools for sustainable improvement.

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Solutions Manual to Study Guide and Working Papers for College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

**Management Accounting and Asian Perspectives** Carsten Berkau, Keabetswe Sylvia Berkau, Mohd Ridzuan Darun, 2021-10-18 The book starts with a comparison of financial accounting and management accounting both discussed based on the production firm PENOR Ltd It further demonstrates accounting work in support of general management CVP analysis DOL performance measurement risk management and M A as well as cost accounting structures for absorption and marginal cost accounting systems internal cost allocations reporting monitoring manufacturing accounting calculation contribution margin accounting and activity based costing The content is explained by detailed case studies This Asia edition also includes real case studies about companies in Malaysia All chapters outline the learning objectives provide an overview include case studies and how it is done paragraphs They end with a summary the explanation of new technical terms and a question bank with solutions for checking your learning progress On the internet you can find more than 300 exam tasks with solutions as well as youtube videos from the authors

**Certificate in Management Accounting Review** Grant W. Newton, 1986

Managerial Accounting Lester E. Heitger, Serge Matulich, 1986

Solutions manual to accompany an introduction to management science David Ray Anderson, 1994

Financial Policy and Management Accounting Bhabatosh Banerjee, 2012-06-30 Now in its eighth edition this title provides a comprehensive analysis of the fundamental concepts of financial management and management accounting Extensively revised updated and reorganised it also presents significant and contemporary topics such as the financial environment corporate governance and international financial management

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**Solutions Manual to Accompany Managerial Accounting** Ray H. Garrison,1988 **Cost Accounting, a Managerial Emphasis, Third Canadian Edition. Student Solutions Manual** Charles T. Horngren,2004

Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles Kermit D. Larson,2004-08

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