

## 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

**Judd E. Hollander**



## Chapter 8 Cost Accounting Solution:

**Solutions to Problems in Elementary Cost Accounting** Charles F. Schlatter, 1928 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 Cost Accounting, a Managerial Emphasis, Third Canadian Edition. Student Solutions Manual Charles T. Horngren, 2004 **Cost Accounting for Management** William Adolph Terrill, Albert Weyman Patrick, 1965 **Cost Accounting** William Beaty Lawrence, 1925 **13 - Problems of Traditional Measures in Finance and Accounting** Charlene Budd, 2010-04-08 The definitive guide to the theory of constraints In this authoritative volume the 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 *Solutions Manual* Harold Bierman, 1990 **Essentials of Cost Accounting** Luey Earle Cleveland Amidon, Theodore Lang, 1928 **Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12** J. David Spiceland, 2004 *Theory and Technique of: Cost Accounting: Revised Edition* Lawrence L. Vance, Ph.D., C.P.A., 1958 **Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles** Kermit D. Larson, 2004-08 **Solutions to Problems in Essentials of Cost Accounting** John Gary Blocker, 1950 *Cost Accounting* Charles T. Horngren, 2006 *Textbook of Industrial Cost Accounting* Paul Moody Atkins, 1924 Solutions to Problems and Answers to Questions in Principles of Accounting, Introductory Harry Anson Finney, 1948 **Complete Accounting Course** David Himmelblau, 1925 Cost Accounting Karen Congo Farmer, Amy Fredin, 2025-11-04 The authors of Cost Accounting with Integrated Data Analytics understand that in order to effectively teach students you need to reach them first Through conversational storytelling relatable end of chapter problems and applications grounded in modern

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*Cost Accounting Pathfinder* Frank Elbert Goodwin,1910      **Elementary Cost Accounting** George Hillis Newlove,Samuel Paul Garner,1949      **Solutions Manual to Accompany Accounting Principles** Jerry J. Weygandt,2000

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web introduction railway signals are a means of communication beyond the range of the voice they may stimulate the eye as optical signals or the ear as acoustic signals the nature or appearance of a signal is its aspect while its meaning is its indication the most fundamental signals are the hand or mobile signals

**railway semaphore signal wikipedia** - Jul 02 2022

web railway semaphore signal is one of the earliest forms of fixed railway signals this semaphore system involves signals that display their different indications to train drivers by changing the angle of inclination of a pivoted arm semaphore signals were patented in the early 1840s by joseph james stevens and soon became the most widely used