

Check Figures for Problems and Cases
Ray Garrison and Eric Noreen
Managerial Accounting, 10th
Edition

Chapter 1

No check figures

Chapter 2

- P2-11 Rent on warehouse: fixed, period.
 P2-12 Plastic washers: variable, indirect.
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 P2-14 (A) Total indirect labor cost this year: \$4,000,000.
 P2-15 Cost of shipping finished goods: variable, selling.
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 P2-17 Accounting division: fixed, period.
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 P2-19 (D) COGM, \$190,000.
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 P2-21 (D) Direct labor, \$45,000.
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 P2-23 No check figure.
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 C2-27 (C) COGM, \$400,000.
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- P3-13 (C) Overapplied, \$3,000.
 (A) Net operating income, \$31,370.
 P3-14 (C) Overapplied, \$3,000.
 (A) Net operating income, \$52,000.
 P3-15 (C) Underapplied, \$4,000.
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 P3-16 (C) Underapplied, \$13,000.
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 (A) Total cost, \$60,700.
 P3-18 (C) Underapplied, \$270,000.
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 P3-20 (C) Overapplied, \$3,000.
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- (D) \$312.40 per unit.
 P3-22 (D) Overhead, \$35 per hr.
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 P3-26 (C) COGM, \$653,000. (C) \$42 per unit.
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 C3-30 No check figure.
 C3-31 No check figure.

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- P4-14 (C) 30% WSP, \$14,000.
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 (C) 50% WSP, \$43,000.
 P4-18 (C) Materials, \$0.90 per EU,
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 P4-19 (C) Commission, 32,000 EU.
 P4-20 (C) Materials, \$1.40 per EU,
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 P4-21 (A) Materials, \$0.02 per EU,
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 P4-22 (C) Commission, \$3.00 per EU.
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 P4-24 (C) Labor, \$7.00 per EU, 50% WSP,
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 C4-25 No check figure.
 C4-26 (C) Materials, \$0.30 per EU,
 100% WSP, \$4,400.
 C4-27 (C) Transferred in, \$0.04 per EU,
 100% WSP, \$4,240.

Chapter 5

- P5-11 (C) T = \$10,000 + \$8,000.
 P5-12 (C) Net operating income, \$19,000.
 P5-13 (C) Total cost, \$24,000.
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Daniela Niemeyer



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