

Problem 22-1A (Static) Responsibility accounting performance reports; controllable and budgeted costs LO P1

Ann Porter is the plant manager of David Frier's furniture store. The Carpenter and Tailor operating departments manufacture products and have their own managers. The Office Department, which Porter manages, provides services equally to the two operating departments.

Each performance report includes only those costs that a particular operating department manager can control: direct materials, direct labor, supplies used, and utilities. The plant manager is responsible for the department manager's salaries, building rent, office salaries other than her own, and other office costs, plus all costs controlled by the two operating department managers.

The annual departmental budgets and actual costs for the two operating departments follow.

For Year Ended December 31	Budgeted		Actual	
	Carpenter	Tailor	Carpenter	Tailor
Direct materials	\$ 154,000	\$ 274,000	\$ 154,000	\$ 274,000
Direct labor	204,000	289,000	205,000	289,000
Department manager salaries	47,000	52,000	48,000	52,000
Supplies used	3,000	3,000	3,000	3,000
Utilities	4,000	4,000	4,000	4,000
Building rent	4,000	4,000	4,000	4,000
Office department costs	62,000	62,000	62,000	62,000
Totals	\$ 421,000	\$ 424,000	\$ 424,000	\$ 422,000

The Office department's budgeted and actual costs follow.

For Year Ended December 31	Budgeted	Actual
Plant manager's salary	\$ 62,000	\$ 62,000
Other office salaries	52,000	50,000
Other office costs	23,000	23,000
Totals	\$ 137,000	\$ 135,000

Required

Prepare responsibility accounting performance reports that list costs controlled by the following:

1. Manager of Carpenter department.
2. Manager of Tailor department.
3. Manager of Indiana plant.

Complete this question by entering your answers in the tabs below.

Required 1 Required 2 Required 3

Prepare responsibility accounting performance reports that list controllable costs. In each report, include the budgeted and actual costs and show the amount that each actual cost is over or under the budgeted amount for manager of Carpenter department.

Note: Under budget amounts should be indicated by a minus sign.

Responsibility Accounting Performance Report			
Manager, Carpenter Department			
For Year Ended December 31			
Controllable Costs	Budgeted	Actual	Over (Under) Budget
	\$	\$	\$

Required 2 >

Answers For Review Travel Trailers Accounting 1

Rachel Sandford



Answers For Review Travel Trailers Accounting 1:

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