

**Question 3 (adapted from Horngren’s Cost Accounting: A Managerial Emphasis, 9th Canadian edition ):**

The Quality Chocolatess (Quality) uses a job-costing system with two direct cost categories: direct materials and direct manufacturing labour- abbreviated to DM and DL, respectively. It also has one manufacturing overhead cost pool, which they abbreviate to MOH.

Quality allocates its MOH using DL costs and provides you with the following information:

|     | Budget for the year | Actuals for the year |
|-----|---------------------|----------------------|
| DM  | \$1,800,000         | \$1,740,000          |
| DL  | 2,600,000           | 2,540,000            |
| MOH | 2,210,000           | 2,311,400            |

- 1. Compute the actual and budgeted manufacturing overhead rates for the year.
- 2. You were given the following information:
  - a. job A-13:
    - DM used: \$48,000
    - DL: \$27,000
  - Compute the cost of Job A-13 using (a) an actual-costing system and (b) a normal-costing system.
- 3. Compute under- or over-allocated MOH using Quality’s normal-costing system. Comment on your results and explain them. Would your results be different if actual costing was used? If not, why not? And if they would be different, explain why.

# Answer Question Manageril Accounting Horngren

**Frank Fletcher**



## **Answer Question Manageril Accounting Horngren:**

**MANAGEMENT AND COST ACCOUNTING** COLIN M. DRURY,2013-12-11      **Uniform CPA Examination Questions and Unofficial Answers** American Institute of Certified Public Accountants,1984      **Solutions** Frank Fletcher,2016-04-01

There are some events in life that are inevitable and the emergence of problems in the workplace is one Solutions sets out to provide remedies that are accessible practical meaningful and final Well organized and referenced to specific operations this book provides troubleshooting and other assistance and serves as an encyclopedic reference for answers to organizational problems for managers and practitioners All the functional activities and operations of organizations are included so that almost any problem or issue that may occur will be addressed in one or more chapters Readers will be able to quickly locate understand and use a specific tool or technique to solve a problem The different tools available are described or a single most useful tool indicated The tool is then explained in depth with an example of how it can be used The strengths and weaknesses of individual tools are identified and there are suggestions for further help Solutions is essential for anyone wanting to learn the basics of business problem solving and those who might know the basics but want to expand their understanding

**Accounting and Its Business Environment** Fred McLeary,2000-01-30 An essential practical reference work for anyone doing business in South Africa this comprehensive work highlights the vital role that accounting plays in our country s economy This book will be of immense practical use to employees participating in in house training programmes managers and all business people needing a knowledge of accounting Accounting its Business Environment is recommended for use at all universities and business schools      Management Accounting Charles T. Horngren,2002 This text is appropriate for one

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McLaney,2007 This text is an introductory course in management accounting for those seeking an understanding of basic principles and underlying concepts without detailed technical knowledge It has a strong practical emphasis with plenty of examples taken from the real world as well as numerical examples with step by step explanations      *The Routledge Companion to Accounting Communication* Lisa Jack,Jane Davison,Russell Craig,2013-05-02 One of the prime purposes of accounting is to communicate and yet to date this fundamental aspect of the discipline has received relatively little attention The Routledge Companion to Accounting Communication represents the first collection of contributions to focus on the power of communication in accounting The chapters have a shared aim of addressing the misconception that accounting is a

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**Management Accounting** Pauline Weetman, 2003 This text provides an introduction to cost and management accounting for students Using a case study approach it illustrates day to day applications of principles

*Managerial Accounting for Business Decisions* Ray Proctor, Nigel Burton, Adrian Pierce, 2006 Focusing squarely on the needs of business and management students Managerial Accounting for Business Decisions sets management accounting into a real world context helping students to apply the theories they learn to management situations This book will assist the reader in understanding the principles of management accounting and to master the numerical aspects of the subject Suitable for any student taking a first course in management accounting

**Management Accounting**, 1995

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