

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

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Fundamental Managerial Accounting Concepts 7e Thomas Edmonds, Bor-Yi Tsay, 2014-09-16 Fundamental Managerial Accounting Concepts 7e *Bankruptcy and Reorganization in the Digital Business Era* Özsungur, Fahri, Tetik, Nevzat, Kanat, Ersin, 2023-03-13 The arrangement of bankruptcy which is a critical issue for the debtors whose financial structure has deteriorated protects the debtors from bankruptcy and enables the creditors to collect their receivables albeit partially. Although the concordat is intended to protect bona fide debtors and creditors it can be said that payments not made during the concordat deadlines put the creditors in financial distress and harm the economy at the macro level. In this context it is necessary to examine the subject in depth to prevent abuse of concordat requests and to obtain better results both legally and financially. *Bankruptcy and Reorganization in the Digital Business Era* examines the basic structure of the arrangement of bankruptcy within various countries and the evaluation of the financial results of the enterprises that have declared the arrangement of bankruptcy. Covering key topics such as economics, financial distress, risk management and banking, this premier reference source is ideal for business owners, managers, industry professionals, researchers, scholars, academicians, practitioners, instructors and students. The British National Bibliography Arthur James Wells, 1998 Princeton Alumni Weekly, 1944 *Dishonest Behavior: From Theory to Practice* Guy Hochman, Shahar Ayal, Dan Ariely, 2016-11-17 The rapidly growing field of behavioral ethics shows that dishonest acts are highly prevalent in all walks of life from corruption among politicians through flagrant cases of doping in sports to everyday slips and misdemeanors of ordinary people who nevertheless perceive themselves as highly moral. When considered cumulatively these seemingly innocuous and ordinary unethical behaviors cause considerable societal damage and add up to billions of dollars annually. Research in behavioral ethics has made tremendous advances in characterizing many contextual and social factors that promote or hinder dishonesty. These findings have prompted the development of interventions to curb dishonesty and to help individuals become more committed to ethical standards. The current e-book includes studies that test and advance current theory and deepen our understanding of the cognitive and physiological processes underlying dishonest behavior, discuss possible implications of findings in behavioral ethics research for real life situations, document dishonest behavior in the field and/or directly examines interventions to reduce it. **General Catalogue of Printed Books** British Museum. Department of Printed Books, 1963 *Education Summary*, 1950 *National Library of Medicine Current Catalog* National Library of Medicine (U.S.), 1993 Accounting Articles Commerce Clearing House, 1971 *Great Pages of Michigan History from the Detroit Free Press* Bill McGraw, 1987 *New York Times Saturday Book Review Supplement*, 1963-12 **Indian Books in Print**, 2003 **Bowker's Law Books and Serials in Print**, 1984 **Microeconomics** David C. Colander, 1998 *Subject Guide to Books in Print*, 2001 **Aviation News** Robert Hudson Wood, 1943 **Standard & Poor's Stock Reports**, 2006-04 Engineering Record, Building Record and Sanitary Engineer, 1916-07 **The Software Encyclopedia**, 1986

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