

## 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   |
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| Direct labor hours | 52,000 DLH | 48,000 DLH |
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| Overhead costs     | \$730,000  | \$590,000  |

# Managerial Accounting Chapter 1 solution

**John Sands, Lanita Winata, Sophia  
Su, Maryanne Mowen, Don Hansen, Dan  
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- 1 Analysis and Interpretation of Financial Statements
- 2 Ratio Analysis
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**Solutions Manual** Harold Bierman, 1990 *Ebook: Managerial Accounting* Whitecotton ; L, 2016-09-16 *Ebook Managerial Accounting* *Financial and Managerial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-11-17 Financial and Managerial Accounting 4th Edition provides students with a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business. Through a focus on accounting transactions, real world industry examples, and robust assessment, students develop a solid understanding of how to apply accounting principles and techniques in practice. By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level, Financial and Managerial Accounting ensures students are more engaged and better prepared for careers as professionals in the modern business world. *Solutions Manual* Boockholdt, 1998-04 Managerial Accounting: Asia-Pacific Edition John Sands, Lanita Winata, Sophia Su, Maryanne Mowen, Don Hansen, Dan L. Heitger, 2018-10-01

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