

## **Cost Accounting Chapter 5 Solutions**

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**CHAPTER 5 Activity-Based Costing and Cost Management ...**

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**CHAPTER 5**

**AN ACTIVITY-BASED COSTING SYSTEM 5-3 ABC's 7**

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**Steps Step 1: Identify the products that are the chosen cost objects. Step 2: Identify the direct costs of the products. Step 3: Select the activities and cost-allocation bases to use for allocating indirect costs to the products.**

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**COST ACCOUNTING By Matz usry 9th edition solutions Solutions Manual, Chapter 2 1 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be**

**Chapter 5: Activity-Based Costing (ABC) & Activity-Based ...**

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*(PDF) Chapter 5 - Solutions Manual | Adoy Riswan ... Cost volume profit analysis, contribution margin, CVP, break-even point, contribution margin ratio, incremental analysis, change in variable cost, change on fixed cost, fixed cost, variable cost ...*

## CHAPTER 5

*Chapter 5: Activity-Base Cost Systems (b. The cost of unused capacity, which will be expensed on the income statement, is calculated as follows*  
$$\text{Unused Capacity} = \text{Total Capacity} - \text{Used Capacity}$$
$$= 5,999 - 5,999 = 8,999$$
$$\text{Cost of Unused Capacity} = 8,999 \times 45\% = 404,955$$

*cost-accounting-15th-edition-solutions-chapter-5.pdf ... 5-1 CHAPTER 5 SOLUTIONS TO EXERCISES EXERCISE 5-26 (15 MINUTES) 1. Material-handling cost per lens: 200 \$1,000 [(25)(200) (25)(200)] \* \$50,000 \*The total number of direct-labor hours. An alternative calculation, since both types of product use the same amount of the cost driver, is the following: \$1,000 50\* \$50,000*

## Chapter 2

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## CH.5-SOLUTION - CHAPTER 5 ACTIVITY-BASED COSTING AND ...

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**CHAPTER 5. Content of FG 3) 4) Cost of goods sold  
Accrued payroll FO Applied 730.380 ( 17.020) 660 Cost of  
goods sold Finished goods Conversion cost in FG end  
Conversion cost in FG beg Adjustment Problem 3 –  
Smart Manufacturing Company 1.500 1.000 Cost of goods  
sold Finished goods Mat.200) Mat.600 ( 16.**

**cost accounting chapter 5 Flashcards and Study Sets |  
Quizlet**

**2-15 Three common features of cost accounting and cost  
management are: calculating the costs of products,  
services, and other cost objects obtaining information for  
planning and control and performance evaluation  
analyzing the relevant information for making decisions.  
2-16 (15 min.) Computing and interpreting manufacturing  
unit costs. 1.**

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Emphasis ...**

**Cost Behavior: Analysis and Use. Solutions to Questions  
5-1. Variable cost: A variable cost remains constant on a  
per unit basis, but changes in total in direct relation to  
changes in volume. Fixed cost: A fixed cost remains  
constant in total amount. The average fixed cost per unit  
varies inversely with changes in volume.**

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CH.5-SOLUTION - CHAPTER 5 ACTIVITY-BASED  
COSTING AND... It uses the cost of these activities as the  
basis for assigning costs to other cost objects such as  
products or services. 5-5 Four levels of a cost hierarchy  
are (i) Output unit-level costs: costs of activities  
performed on each individual unit of a product or service.**

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**Mathematical Financial Manufacturing cost per unit:**  
**Direct materials  $\$150,000 \div 50,000$   $\$3.00$   $\$300,000 \div 100,000$   $\$3.00$  Direct manufacturing labor  $\$50,000 \div 50,000$   $1.00$   $\$100,000 \div 100,000$   $1.00$  Manufacturing overhead (from requirement 1)  $5.10$   $3.45$  Manufacturing cost per unit  $\$9.10$   $\$7.45$  5-22 (30 min.) Activity-based costing, service company.**

**Cost Accounting (15th edition) Solutions Chapter 5 ... Cost Accounting: A Managerial Emphasis- Chapter 5. Identify the direct costs of the products. 3. Select the activities and cost-allocation bases to use for allocating indirect costs to the products. 4. Identify the indirect costs associated with each cost-allocation base. 5. Compute the rate per unit of each cost-allocation base.**

**Cost Accounting Chapter 5 Solutions**

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***manufacturing overhead rate to allocate costs to products often produces unreliable cost data. Broad averaging can lead to under costing or over costing of products or services.***

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