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Cost Accounting Answers Chapter 5 - Scribd 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.

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CHAPTER 5 ACTIVITY-BASED COSTING AND ACTIVITY-BASED MANAGEMENT 5-1 Broad averaging (or “peanut-butter costing”) describes a costing approach that uses broad averages for assigning (or spreading, as in spreading peanut butter) the cost of resources uniformly to cost objects when the individual products or services, in fact, use those resources in non-uniform ways.

CHAPTER 5 ACTIVITY-BASED COSTING AND ACTIVITY-BASED ...

CHAPTER 5 Activity-Based Costing and Cost Management Systems ANSWERS TO REVIEW QUESTIONS

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

5-1 CHAPTER 5 SOLUTIONS TO EXERCISES EXERCISE 5-26 (15 MINUTES) 1. Material-handling cost per lens: $200 \div \$1,000 [(25)(200) (25)(200)] * \$50,000$ *The total number of direct-labor hours. An

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alternative calculation, since both types of product use the same amount of the cost driver, is the following: $\$1,000 \div 50 = \20 , $\$50,000 \div 2,500 = \20

CHAPTER 5

Solutions Manual, Chapter 5 5. The Foundational 15 (continued) The equation method yields the target profit as follows: Profit = Unit CM \times Q – Fixed expenses. $\$5,000 = (\$20 - \$12) \times Q - \$6,000$, $\$5,000 + \$6,000 = \$8 \times Q$, $\$11,000 = \$8Q$, $Q = \$11,000 \div \$8 = 1,375$ units. The margin of safety in dollars is calculated as follows:

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Cost-Volume-Profit Relationships

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What is the primary difference between the two cost ...

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