

Costing Accounting

Answer all questions and show your workings

Question 1 : **Function-based costing**

JIM Ltd has identified the following overhead costs and cost drivers for next year

Expenses /cost	Expected (cost) \$
Selling cost	45,000
Administration Cost	35,000
Manufacturing overhead cost	108,000
Utilities cost [store]	12,000
Cost Drivers:	
Product X	Machine Hours
Product Y	Direct Labour Hours
Direct Labour Hours	12,000 hours
Machine Hours	18,000 hours

The following is the cost of 2 products made by the company:

	Product X	Product Y
Direct materials	\$4200	\$2600
Direct Labor Hour Rate	\$10.50	\$16.50
Units completed	150	200
DLH (hours)	560	420
Machine hours	660	240
Actual Cost	\$ 3200	42100

REQUIRED

1. Calculate the Predetermined Rate [PR] for product X using machine hours and product Y using direct labour hours
2. What is the applied cost assigned to product X and product Y?
3. Calculate the total product cost using FBC for both products
4. Calculate the unit cost for each product
5. Is the applied cost for product X under or over-applied? What effect this will have on the cost of goods sold and the Net income ?
6. Is the applied cost for product Y under or over-applied? What effect this will have on the cost of goods sold and the Net income

Questions And Answers About Full Cost Accounting

**United States. Environmental
Protection Agency. Office of Solid
Waste and Emergency Response**

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Full cost accounting in action case studies of six solid waste management agencies. ,1998 Questions and Answers about Full Cost Accounting United States. Environmental Protection Agency. Office of Solid Waste and Emergency Response,1998 **Full cost accounting for municipal solid waste management a handbook.** , **Cost Accounting** V. Rajasekaran,2010-09 The book sets a new standard for cost accounting textbooks It aims at equipping students with a solid grounding in the concepts of cost accounting With rich pedagogy and an easy to understand approach it meets the specific requirements of the undergraduate students of different Indian universities This book can also be useful for the students of CA CS MBA and ICWA level of Indian universities **Cost Accounting Standard No. 409** United States. Congress. House. Committee on Banking, Currency and Housing. Subcommittee on Economic Stabilization,1975 Cost Accounting MCQ (Multiple Choice Questions) Arshad Iqbal,2019-05-17 The Cost Accounting Multiple Choice Questions MCQ Quiz with Answers PDF Cost Accounting MCQ PDF Download Quiz Questions Chapter 1 29 Practice Tests with Answer Key BBA MBA Accounting Questions Bank MCQs Notes includes revision guide for problem solving with hundreds of solved MCQs Cost Accounting MCQ with Answers PDF book covers basic concepts analytical and practical assessment tests Cost Accounting MCQ PDF book helps to practice test questions from exam prep notes The Cost Accounting MCQs with Answers PDF eBook includes revision guide with verbal quantitative and analytical past papers solved MCQs Cost Accounting Multiple Choice Questions and Answers MCQs PDF Free download chapter 1 a book covers solved quiz questions and answers on chapters Accounting concepts activity based costing and management balanced scorecard and strategic profitability analysis balanced scorecard quality time and theory of constraints basics of accounting budgeting and accounting capacity analysis and inventory costing capital budgeting and cost benefit analysis cost allocation customer profitability and sales variance analysis cost allocation joint products and byproducts cost function and behavior cost management and pricing decisions cost volume profit analysis decision making process and information department costs common costs and revenues direct cost variances and management control financial ratios analysis flexible budget and management control flexible budget overhead cost variance fundamentals of accounting inventory management just in time and costing methods job costing management accounting in organization management control systems and multinational considerations master budget and responsibility accounting overhead cost variances and management control performance measurement compensation and multinational considerations process costing spoilage rework and scrap tests for college and university revision guide Cost accounting Quiz Questions and Answers PDF free download eBook s sample covers beginner s solved questions textbook s study notes to practice online tests The book Class 11 12 Cost Accounting MCQs Chapter 1 29 PDF includes high school question papers to review practice tests for exams Cost Accounting Multiple Choice Questions MCQ with Answers PDF digital edition eBook a study guide with textbook chapters tests for CFP CFA CMA CPA CA ICCI ACCA competitive exam Cost Accounting Mock

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Output Costing 8 Calculation of Quotation Estimates or Tender Price 9 Job Batch and Contract Costing 10 Operating Costing 11 Process Costing 12 Reconciliation of Cost and Financial Accounts 13 Marginal Costing and Break Even Analysis 14 Standard Costing Data 18 Graphic Presentation of Data Appendix Log Antilog Table **Agriculture, Rural Development, and Related Agencies Appropriations for Fiscal Year 2001** United States. Congress. Senate. Committee on Appropriations. Subcommittee on Agriculture, Rural Development, and Related Agencies, 2001 **Essentials of Cost Accounting for Health Care Organizations** Steven A. Finkler, David Marc Ward, 1999 Essentials of Cost Accounting for Health Care Organizations Second Edition is a comprehensive text that applies the tools techniques of cost accounting to the health services field It s an essential tool for all professionals who need to deal with the challenges of managing health facilities in a difficult economic environment The new edition has an increased emphasis on managed care as well as a new computer based component Instructor s manual available **Cost Accounting: Principles & Practice, 13th Edition** Arora M.N., A UGC recommended textbook for various commerce undergraduate programmes like BCom BBA BBM and BBS Also useful for CA CS ICMA MCom and MBA The revised edition of Cost Accounting Principles and Practice gives students a thorough grounding in cost concepts cost behaviour and costing methods The subject matter has been presented in a student friendly systematic and intelligible manner Every discussion involving conceptual difficulties is immediately followed by a numerical example A large number of charts and diagrams bring to light finer points of the subject and make it easily comprehensible The subject matter has been organized on first things first basis to sustain the interest of the students An authentic book on Cost Accounting which is indispensable for students at the undergraduate level New in this Edition Reworked text for better understanding of the concepts Recent questions from BCom BBA MBA CA and CS examinations Model test papers in Appendix British Cost Accounting 1887-1952 (RLE Accounting) Trevor Boyns, Malcolm Anderson, J. Edwards, 2014-01-23 This anthology provides readers with a flavour of the development of cost accounting and emerging management accounting literature from The Costing Renaissance to 1952 Many of the issues which were prominent in the middle of the twentieth century are still pressing issues today and received important early treatments However a more balanced longitudinal coverage of the relevant material enables readers to trace the development of new attitudes to problems which had been recognized early on and to become aware of the fact that different issues tended to dominate the literature as time went by The selection bias has favoured material which was covered for the first time or in a new way
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