

CHAPTER 8

Answers to Multiple Choice – Theoretical

- | | |
|------|-------|
| 1. a | 6. b |
| 2. d | 7. c |
| 3. a | 8. c |
| 4. c | 9. a |
| 5. a | 10. a |

Solutions to Multiple Choice – Computational

1. (b)

Product AB: $1,600/100,000 \times P860,000 = P13,760$
 Product CD: $200/100,000 \times P860,000 = P 1,720$

2. (c)

	Product AB	Product CD
<i>Direct labor hours:</i>		
AB: $1,600/100,000 \times P520,000 =$	P 8,320	
CD: $200/100,000 \times P520,000 =$		P 1,040
<i>No. of Batches:</i>		
AB: $4/500 \times P280,000 =$	2,240	
CD: $12/500 \times P280,000 =$		6,720
<i>Engineering/design changes:</i>		
AB: $2/120 \times P60,000 =$	1,000	
CD: $24/120 \times P60,000 =$		<u>12,000</u>
Totals	<u>P11,560</u>	<u>P19,760</u>

3. (c)

Traditional costing:

Total hours per batch: $5,000\text{DLH} / 2,000 \text{ Volume} \times 100 \text{ batch size} = 250 \text{ DLH}$

Setup cost per hour: $P1,000/250 \text{ DLH} = P4$

Setup cost per unit: $P4 \times 2.5 = P10$

ABC:

$1,000 \text{ Set up cost per batch} / 100 \text{ batch} = P10$

4. (c)

Traditional Costing System:

Direct materials	P 55,500
Direct labor ($820 \times P18$)	14,760
Applied factory overhead ($P14,760 \times 300\%$)	<u>44,280</u>
Total factory cost	<u>P114,540</u>

Unit cost ($P114,540 / 150 \text{ units}$) P 763.60

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Daniela Niemeyer



Sg Wk Papers Prin Of Cost Acc:

Sg Wk Papers Prin Of Cost Acc: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Sg Wk Papers Prin Of Cost Acc : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Sg Wk Papers Prin Of Cost Acc : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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