CHAPTER 6 - ACCOUNTING FOR MATERIALS

Problem 1 - Norman Company

Ordering cost = No of orders x ordering cost =
$$\frac{8,000}{160}$$
 x 40 = 2,000
Carrying cost = Average inventory x 25 = $\frac{160}{2}$ x 25

Problem 2 - Abner Company

a) EOQ =
$$\sqrt{\frac{2 \text{ (number of units required annually)(cost of order)}}{\text{carrying cost per unit}}}$$

2000

100

Cost Accounting Chapter 6 Test Bank

Charles T. Horngren, Gary L. Sundem

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