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Cost Accounting
FINAL GRADING EXAMINATION

THE EXAM IS GOOD FOR ONE AND A HALF HOUR ONLY. FAILURE TO SUBMIT ON TIME WILL BE GIVEN DEDUCTION ON EVERY MINUTE PASSED.

1. The following data for December were taken from the cost records of mixing department. Air manufacturing company which uses the average costing method.

Cost:

Work in process, December 1:		
Materials	P24,000	
Labor	15,000	
Factory Overhead	7,600	
Work in process, December 1 (all material, 50% converted)		1,000 units
Put into process during the month		10,000 units
Work in process, December 31 (all material, 60% converted)		1,400 units
Cost during the month:		
Material	P251,000	
Labor	193,800	
Factory overhead	149,000	

Required: Prepare a cost of production report (50 points)

2. The bird company uses Job order cost system. The following debits (credit) appeared in the books work in process account for the month of December 2021:

December	Description	Amount
1	balance	P4,000
31	Direct Materials	24,000
31	Direct Labor	16,000
31	Factory overhead	12,800
31	to finished goods	(48,000)

Bird company applies overhead to production at a predetermined rate of 80% of direct labor cost. Job no. 5 the only job still in process on December 31 , has been charged with direct labor of P2,000. What was the amount of Direct materials charged to Job. No.5? (25 points)

Cost Accounting Final Exam

United States Air Force Academy

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the United States Air Force Academy text.

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of the nation's new jobs created in the same year wanda has been the employer that creates the most jobs in china for 10 consecutive years wanda's 280 wanda plazas alone created 1.2 million positions accumulatively

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web 1 day ago shelby county board of commissioners are asking hamilton county district attorney coty wamp for a status update on the current investigation of county clerk wanda halbert the resolution

wandavision - May 10 2023

web the vision flees after vision restores his memories wanda places magical runes around the barrier that prevent harkness from using magic and traps her in the agnes persona wanda says goodbye to vision and the twins before collapsing the

moroccan ambassador visits nbs ntu singapore - Oct 03 2022

web may 12 2022 his excellency ouadia benabdellah the ambassador of the kingdom of morocco visited the nanyang business school on 6 may 2022 he was received by prof christina soh dean nbs amit jain director ntu sbf centre for african studies and wanda preiser head office of international engagement ntu