

**Chapter 4 -
True or False**

- | | | | |
|----------|-----------|-----------|-----------|
| 1. False | 6. True | 11. False | 16. True |
| 2. True | 7. False | 12. False | 17. False |
| 3. True | 8. False | 13. False | 18. False |
| 4. False | 9. True | 14. False | 19. True |
| 5. True | 10. False | 15. False | 20. False |

Multiple choice – Theory

- | | | | | |
|------|-------|-------|-------|-------|
| 1. d | 6. d | 11. d | 16. a | 21. c |
| 2. b | 7. a | 12. d | 17. c | 22. b |
| 3. b | 8. c | 13. c | 18. b | 23. d |
| 4. d | 9. c | 14. b | 19. b | 24. b |
| 5. d | 10. b | 15. c | 20. b | 25. b |

Problem 1 – Alexis Company

1. Journal entries

- | | | | |
|----|--------------------------------------|--------|--------|
| 1. | Materials | 28,000 | |
| | Accounts payable | | 28,000 |
| 2. | Work in process | 22,000 | |
| | Factory overhead control | 3,000 | |
| | Materials | | 25,000 |
| 3. | Materials | 800 | |
| | Work in process | | 500 |
| | FO Control | | 300 |
| 4. | Accounts payable | 1,000 | |
| | Materials | | 1,000 |
| 5. | Payroll | 39,000 | |
| | Withholding taxes payable | | 3,025 |
| | SSS Premiums payable | | 1,600 |
| | Phil Health contributions payable | | 375 |
| | Pag-ibig funds contributions payable | | 1,200 |
| | Accrued payroll | | 32,800 |
| | Accrued payroll | 32,800 | |
| | Cash | | 32,800 |
| 6. | Work in process | 33,400 | |
| | Factory overhead control | 5,600 | |
| | Payroll | | 39,000 |

Cost Accounting Answers

Dursun Arikboğa



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