

## CHAPTER 10 (PROCESS COSTING)

### Problem 1 -

		<u>Mat. &amp; Conversion</u>	
		<u>WD</u>	<u>EP</u>
a)	Units completed	100%	8,000
	Units IP end	1/2	<u>1,000</u>
			<u>2,000</u>
b)	Units completed	100%	21,000
	Units IP end	3/4	<u>3,000</u>
			<u>24,000</u>
c)	Units completed	100%	6,000
	Units IP end	3/4	750
		2/5	<u>200</u>
			<u>6,950</u>
d)	Units completed	100%	18,000
	Units IP end	1/2	2,500
		3/4	<u>3,000</u>
			<u>23,500</u>
e)	Units completed	100%	32,000
	Units IP end	1/5	300
		3/4	<u>3,000</u>
			<u>35,300</u>

### Problem 2 - Casper Corporation

1)	Units started	<u>11,000</u>		
	Units completed	9,000	100%	9,000
	Units in process, end	<u>2,000</u>	1/2	<u>1,500</u>
		<u>11,000</u>		<u>10,500</u>
2)	Cost incurred	Materials	Labor	Overhead
	Equivalent prod.	P 15,750	P 40,950	P 25,200
	Unit cost	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
		<u>P 1.50</u>	<u>P 3.90</u>	<u>P 2.40</u>

### Problem 3 -

Case 1		<u>Materials</u>		<u>Conversion</u>	
		<u>WD</u>	<u>EP</u>	<u>WD</u>	<u>EP</u>
	Started	<u>5,000</u>			
	Completed	4,000	100%	4,000	100%
	In process, end	<u>1,000</u>	100%	<u>1,000</u>	3/4 <u>750</u>

# Cost Accounting Chapter Solutions

**Clem Wetzell Collins**



## **Cost Accounting Chapter Solutions:**

*Solutions to Problems in Elementary Cost Accounting* Charles F. Schlatter, 1928      **Cost Accounting** Charles T. Horngren, 2006      *Cost Accounting for Health Care Organizations* Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book      *Cost Accounting* Charles T. Horngren, George Foster, Srikanth M. Datar, Howard D. Teall, 2002-07-04 Appropriate for a one or two term Introductory Intermediate level course in cost management accounting Also suitable for MBA level courses This market leader continues the basic theme of all previous editions different costs for different purposes *Cost Accounting Third Canadian Edition* goes beyond cost accounting procedures and also stresses concepts analysis and the use of cost accounting as a management tool

**Sm Cost Accounting** Prather, Michael R. Kinney, Jenice Prather-Kinsey, Cecily A. Raiborn, Nat R. Briscoe, 2005-03 The solutions manual provides full solutions for all end of chapter assignment items including questions exercises problems and cases It provides computations allowing the instructor to show how to reach the correct answer      **Cost Accounting** Horace R. Brock, 1989-03      *Cost Accounting* James A. Cashin, Ralph S. Polimeni, 1981      *C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review* Clem Wetzell Collins, 1928      [Solutions Manual to Accompany Cost Accounting](#) Shane Moriarity, Carl P. Allen, 1984      *Cost Accounting* Jesse T. Barfield, Cecily A. Raiborn, Michael R. Kinney, 2001 This text has a real world focus and is replete with discussions of real companies It presents opening and closing vignettes of featured actual companies that relate to the topical coverage of each chapter and numerous notes discussing current business issues involving real companies related to the particular subjects being discussed within the chapter      *Cost Accounting* John Packard Jordan, Gould Leach Harris, 1920      [Cost Accounting](#) Ralph S. Polimeni, Frank J. Fabozzi, Arthur H. Adelberg, 1991 Examines the fundamental concepts and techniques of cost accounting in concise

straightforward language with comprehensive coverage of process costing and standard costing      **Cost Accounting**  
 Adolph Matz, Milton F. Usry, 1976      **Cost Accounting Problems and Solutions** R. Palaniappan, N. Hariharan, 2014-12-30  
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 Hawkins, George Foster, 2000      **Cost Accounting** Michael Maher, 1997      *Cost Accounting* John Raymond Wildman, 1911

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web replace the unit into the fuel tank and bolt it in put the electrical connectors back on and reattach the fuel line put the rear seats back in the car when you are finished you need to pressurize your toyota camry fuel system you can do this by turning on the ignition for a few seconds turn it off for 10 seconds and then repeat the

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web 2 inspect fuel pump a check the fuel pump resistance 1 measure the resistance between the terminals standard 0 2 to 3 0 w at 20 c 68 f b check fuel pump operation 1 apply battery voltage to both the terminals check that the pump operates

notice these tests must be done within 10 seconds to prevent the coil from burning out

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