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chap002 Managerial Accounting and Cost Conepts Solutions Manual, Chapter 2 1 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be

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(DOC) Chapter 2 Managerial Accounting and Cost Concepts ...

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Chapter 9: Exercises | Managerial Accounting  
Managerial and Cost Accounting Exercises III 9  
Problem 2: Solution Solution 2 a) e ending work in process is \$18,625 ( $\$8,000 + \$2,500 + (\$6,500 \times$

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125%)). Direct materials \$ 6,900 Direct labor 21,900  
Factory overhead (applied) 27,375 Total manufacturing  
costs \$ 56,175 Add: Beginning work in process  
inventory 6,500 \$ 62,675

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1: Solution Solution 1 Total Cost Direct Material Direct  
Labor Factory Overhead SG&A Steel used in the  
armoring \$ 67,150 \$ 67,150 Armor grade glass for  
windows 7,000 - \$ 7,000 Factory rent 4,800 - 4,800  
Electricity to run the welding equipment 1,300 - 1,300

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Management accounting also analyzes revenues from products and customers in order to assess product and customer profitability. Therefore, while management accounting does use cost information, it is only a part of the organization ' s information recorded and analyzed by management accountants.

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352 Managerial Accounting, 11th Edition Exercise 7-4 (30 minutes) 1. a. By assumption, the unit selling price, unit variable costs, and total fixed costs are constant from year to year. Consequently, variable costing net operating income will vary with sales. If sales increase, variable costing net operating income will increase. If sales decrease,

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managerial accounting concepts as ...

### Managerial and Cost Accounting Exercises I

Exercise D Three segments (A, B, and C) of Trump Enterprises have net sales of \$300,000, \$150,000, and \$50,000, respectively. A decision is made to allocate the pool of \$25,000 of administrative overhead expenses of the home office to the segments, using net sales as the basis for allocation.

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Solutions Manual, Chapter 2 19 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions

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2-1 Managers carry out three major activities in an organization: planning, directing and motivating, and controlling. Planning involves establishing a basic strategy, selecting a course of action, and specifying how the

### Chapter 2

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Chapter 7: Exercises Short-Answer Questions,

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PRACTICE EXERCISES PE 3 ...

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