

1. Bell company produces stainless steel tumblers, its only product. These tumblers are stamped w/ company logos and used as promotional items. Following are simplified job cost sheets for two separate recently completed job lots. Job 1 was 250 units and job 2 was for 300 units.

Compare total cost per unit for job 1 and for job 2 which job has a higher total cost per unit

Compare direct materials cost per unit for each job which job has a higher direct material cost per unit

Job number 1	250 units
Materials	550
Labor	700
Overhead	300.5
Job number 2	
Materials	690
Labor	856
Overhead	1,214

total job lot cost	2,325	2,750
unit produced	250	300
total cost per unit	9.30	9.17

Job 1 has a higher total cost per unit

Direct materials job 1	550	direct material job 2	690
Units produced	250	units produced	300
	2.20		2.30

Job 2 has a higher direct materials cost per unit

2. At the beginning of the year, a company estimates total overhead costs of 790,400. The company applies overhead using machine hrs and cost. It will use 1520 machine hrs during the yr.

What amt. of overhead should be applied to job 65 A if the job uses 25 machines hrs. What year

Rate= est. overhead costs/ est. machine hrs.  $790,400/1520 = 520$  per machine hr  
 $25 \times 520 = 13,000$

3. A company applied overhead at a rate of 170% of direct labor cost. Actual overhead cost for the current period of 588,300 and labor cost of 627,000

# Mcgraw Hill Chapter 8 Answers

**Ying-Ying Zheng**



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web read more a lot or a little what you will and won t find in this movie educational value not present meant to entertain rather than educate positive messages resourcefulness and perseverance surmount all obst positive role models central

character a dog is heroic determine violence scariness

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