

Check Figures for Problems and Cases **Ray Garrison and Eric Noreen** **Managerial Accounting, 10th** **Edition**

Chapter 1

No check figures

Chapter 2

- P2-11 Rent on warehouse: fixed, period.
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P2-13 (1) Manufacturing overhead, \$40.
P2-14 (1) Total internal failure cost this year: \$4,000,000.
P2-15 Cost of shipping finished goods: variable, selling.
P2-16 No check figure.
P2-17 Accounting division: fixed, period.
P2-18 (1) Total variable cost, \$643,000.
P2-19 (1) COGM, \$190,000.
P2-20 (1) COGM, \$450,000.
P2-21 (1) Direct labor, \$65,000.
P2-22 No check figure.
P2-23 No check figure.
P2-24 No check figure.
P2-25 Case 1: Overhead available for sale, \$24,000.
P2-26 (1) COGM, \$450,000.
C2-27 (1) COGM, \$400,000.
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- P3-13 (1) Overapplied, \$3,000;
(4) Net operating income, \$31,500.
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(4) Net operating income, \$52,000.
P3-15 (1) Underapplied, \$4,000;
(4) Net operating income, \$15,000.
P3-16 (1) Underapplied, \$13,000;
(4) Net operating income, \$52,000.
P3-17 (1) Overhead applied, \$32,000;
(4) Total cost, \$60,700.
P3-18 (1) Underapplied, \$270,000.
P3-19 (1) COGM, \$343,000;
(4) Direct materials, \$20,000.
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(4) Net operating income, \$40,400.
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- (3) \$312.40 per unit.
P3-22 (1) Research, \$35 per hr.;
(3) Total cost, \$4,000.
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C3-28 Overapplied, \$400.
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C3-30 No check figure.
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- P4-14 (1) 50% WSP, \$16,500.
P4-15 Commission, \$0.00 per EU;
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(2) 50% WSP, \$43,000.
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- P5-11 (1) T = \$20,000 + \$3,000.
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P5-18 (1) T = \$100 + \$400.

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Michael R. Kinney



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