

Costing Accounting

Answer all questions and show your workings

Question 1 : **Function-based costing**

JIM Ltd has identified the following overhead costs and cost drivers for next year

Expenses /cost	Expected (cost) \$
Selling cost	45,000
Administration Cost	35,000
Manufacturing overhead cost	108,000
Utilities cost [store]	12,000
Cost Drivers:	
Product X	Machine Hours
Product Y	Direct Labour Hours
Direct Labour Hours	12,000 hours
Machine Hours	18,000 hours

The following is the cost of 2 products made by the company:

	Product X	Product Y
Direct materials	\$4200	\$2600
Direct Labor Hour Rate	\$10.50	\$16.50
Units completed	150	200
DLH (hours)	560	420
Machine hours	660	240
Actual Cost	\$ 3200	42100

REQUIRED

1. Calculate the Predetermined Rate [PR] for product X using machine hours and product Y using direct labour hours
2. What is the applied cost assigned to product X and product Y?
3. Calculate the total product cost using FBC for both products
4. Calculate the unit cost for each product
5. Is the applied cost for product X under or over-applied? What effect this will have on the cost of goods sold and the Net income ?
6. Is the applied cost for product Y under or over-applied? What effect this will have on the cost of goods sold and the Net income

Costing Accounting Questions And Solutions

Wenbin Ji



Costing Accounting Questions And Solutions:

Costing Accounting Questions And Solutions Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Costing Accounting Questions And Solutions**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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