

## Cost and Management Accounting

### Question and answers

#### Question 1

Alomo Gyata enterprise has three production departments A, B and C and two services Departments D and E. The following figures are extracted from the records of the enterprise.

	GHe
Rents and rates	5,000
General lighting	600
Indirect wages	1,500
Power	1,500
Depreciation of machines	10,000
Insurance of machine	10,000

The following further details are available

	Total	A	B	C	D	E
Floor space(FT)	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct wages (c)	10,000	3,000	2,000	3,000	1,500	500
Horse power of Machines	150	60	30	50	10	-
Value of machines	250,000	60,000	80,000	100,000	5,000	5,000
Labour hours	-	6,000	4,000	4,500	-	-

The overheads of the service Departments are appointed as follows:

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

#### Required

(i) Calculate the overheads cost of the Production Departments.

(ii) What is the production cost of an article if its Raw Materials cost is GHe50,000, Labour cost GHe30,000, if overheads are absorbed using Labour hours. Labour Hours used: Dept A 400 hrs, Dept B 500hrs and Dept C 300 hrs.

(iii)What is the selling Price of an article if

- a) Administrative, Selling and Distribution overheads are absorbed at 125% of production cost and

The enterprise makes an average of 25% margin as profits.

# Cost And Management Accounting Question 1

**K Morrison**



## **Cost And Management Accounting Question 1:**

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**Ebook: Managerial Accounting** Whitecotton ; L,2016-09-16 Ebook Managerial Accounting

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*Managerial Accounting* Ronald W. Hilton, Roland A. Minch, 1996      **Fundamental Managerial Accounting Concepts**  
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 Hansen, Maryanne M. Mowen, 1992      *Accountants' Index*, 1921      *Practical Problems in Cost and Management Accounting*  
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 online and offline conference During this conference we were greatly honored to have Prof Datuk Dr Hj Kasim Hj Md Mansur  
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*Papers and Proceedings of the Annual Meeting* American Accounting Association, 1922

## **Cost And Management Accounting Question 1** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Cost And Management Accounting Question 1**," compiled by a very 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 to the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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