

CHAPTER 8

Answers to Multiple Choice – Theoretical

- | | |
|------|-------|
| 1. a | 6. b |
| 2. d | 7. c |
| 3. a | 8. c |
| 4. c | 9. a |
| 5. a | 10. a |

Solutions to Multiple Choice – Computational

1. (b)

Product AB: $1,600/100,000 \times \text{P}860,000 = \text{P}13,760$
 Product CD: $200/100,000 \times \text{P}860,000 = \text{P} 1,720$

2. (c)

	Product AB	Product CD
<i>Direct labor hours:</i>		
AB: $1,600/100,000 \times \text{P}520,000 =$	P 8,320	
CD: $200/100,000 \times \text{P}520,000 =$		P 1,040
<i>No. of Batches:</i>		
AB: $4/500 \times \text{P}280,000 =$	2,240	
CD: $12/500 \times \text{P}280,000 =$		6,720
<i>Engineering/design changes:</i>		
AB: $2/120 \times \text{P}60,000 =$	1,000	
CD: $24/120 \times \text{P}60,000 =$		<u>12,000</u>
Totals	<u>P11,560</u>	<u>P19,760</u>

3. (c)

Traditional costing:

Total hours per batch: $5,000\text{DLH} / 2,000 \text{ Volume} \times 100 \text{ batch size} = 250 \text{ DLH}$

Setup cost per hour: $\text{P}1,000/250 \text{ DLH} = \text{P}4$

Setup cost per unit: $\text{P}4 \times 2.5 = \text{P}10$

ABC:

$1,000 \text{ Set up cost per batch} / 100 \text{ batch} = \text{P}10$

4. (c)

Traditional Costing System:

Direct materials	P 55,500
Direct labor ($820 \times \text{P}18$)	14,760
Applied factory overhead ($\text{P}14,760 \times 300\%$)	<u>44,280</u>
Total factory cost	<u>P114,540</u>
Unit cost ($\text{P}114,540 / 150 \text{ units}$)	<u>P 763.60</u>

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JL Elias



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