

## Chapter 3 Solutions Managerial Accounting Weygt

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Financial Accounting MEigs and Meigs Chapter 2 Group A Solution Manual*Process Costing Part 3 - Managerial Accounting Chapter 3 Solutions Managerial Accounting Solutions Manual, Chapter 3 53 Case 3-29 (continued) In the actual situation that this case is based on, the corporate control- ler's staff were aware of the general manager's accounting tricks, but top management of the company supported the general manager be- cause "he comes through with the results" and could be relied on to hit the annual profit targets for his division.*

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Solutions Manual, Chapter 3 1. costs will be recovered. Costs are recovered only by selling to customers—not by allocating costs. 3-8 The Manufacturing Overhead account is credited when overhead cost is applied to Work in Process.

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3. Product Costing is used in Managerial Accounting: Product Cost are required by the management team for planning and decision making purposes. Major decisions like product prices, products to be produced, and quantity to be manufactured depends on the cost of products manufactured. 4. Product Costing is used in reporting to interested ...

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Solutions Manual, Chapter 3 67 Chapter 3 Systems Design: Job-Order Costing Solutions to Questions 3-1 By definition, overhead consists of costs that cannot practically be traced to products or jobs. Therefore, if they are to be assigned to products or jobs, overhead costs must be allo-cated rather than traced. 3-2 Job-order costing is used in situations

Chapter 3

cbellmerit. Managerial Accounting Chapter 3. Conversion costs. Cost reconciliation schedule. equivalent units of production. Operations costing. Direct Labor + Manufacturing Overhead. A schedule that shows that the total costs accounted for equal.... A measure of the work done during the period, expressed in ful....

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Solutions Manual, Chapter 3 63 Exercise 3-3 (15 minutes) 1. The profit graph is based on the following simple equation: Profit = Unit CM  $\times$  Q - Fixed expenses Profit =  $(\$19 - \$15) \times Q - \$12,000$  Profit =  $\$4 \times Q - \$12,000$  To plot the graph, select two different levels of sales such as Q=0 and Q=4,000.

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Accrual versus cash-basis accounting. Chapter 3 begins by differentiating between concepts of economic and accounting income. Accounting income is largely driven by the measurement of transactions and events, and assigning them to the correct accounting time periods. This gives rise to a set of general principles for revenue and expense ...

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The Basic Accounting Statements There are three basic accounting statements that summarize information about a firm. The first is the balance sheet, shown in Figure 3.1, which summarizes the assets owned by a firm, the value of these assets and the mix of financing, debt and equity, used to finance these assets at a point in time.

## CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS

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Net income is operating income plus nonoperating revenues (such as interest revenue) minus nonoperating costs (such as interest cost) minus income taxes. Chapter 3 assumes nonoperating revenues and nonoperating costs are zero. Thus, Chapter 3 computes net income as:  $\text{Net income} = \text{Operating income} - \text{Income taxes}$ .

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