COST ACCOUNTING AND CONTROL QUIZ 1

SamSam Printers, Inc., is using the normal cost accounting system for some time. The following balances are provided on June 1 of the current year:

121	Materials	50,000.00
122	Work in process	40,000.00
123	Finished Goods	30,000.00

The following transactions for June are presented below:

- Additional raw materials were purchased during the month of June at a cost of P86,900.
- During the month raw materials costing P90,400 were used as follows:

200.	Direct materials	84,600
ъ.	Indirect Materials	5,000

During the month, wages and salaries totaling P102,300 were earned by the factory
employees. An analysis of the records indicates that labor costs of P102,300 should be
allocated as follows:

25.	Direct labor	66,500
ь.	Indirect labor	35,800

- Utilities, insurances, and depreciation, totaling 23,500 were incurred during the month.
 All expenses are allocated to the factory.
- 5. 80% of direct labor was applied to the factory
- During the month, some products were completed and transferred to the finished goods warehouse. These products cost P225,100.
- 7. The finished goods costing P221,500 were sold to various customers.

Required:

- 1. Provide the pertinent journal entries to record the following transactions
- 2. In good form, prepare a statement of the cost of goods sold.

Cost Accounting Quizzes

Iqbal Arshad (author)

Cost Accounting Quizzes:

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Department Costs Common Costs and Revenues MCO Chapter 16 Direct Cost Variances and Management Control MCO Chapter 17 Financial Ratios Analysis MCQ Chapter 18 Flexible Budget and Management Control MCQ Chapter 19 Flexible Budget Overhead Cost Variance MCQ Chapter 20 Fundamentals of Accounting MCQ Chapter 21 Inventory Management Just in Time and Costing Methods MCQ Chapter 22 Job Costing MCQ Chapter 23 Management Accounting in Organization MCQ Chapter 24 Management Control Systems and Multinational Considerations MCQ Chapter 25 Master Budget and Responsibility Accounting MCQ Chapter 26 Overhead Cost Variances and Management Control MCQ Chapter 27 Performance Measurement Compensation and Multinational Considerations MCQ Chapter 28 Process Costing MCQ Chapter 29 Spoilage Rework and Scrap MCQ The Accounting Concepts MCQ PDF e Book Chapter 1 practice test to solve MCQ questions on Conversion costs cost analysis inventory types inventorable cost and period cost manufacturing costs period costs prime costs and types of inventories The Activity Based Costing and Management MCQ PDF e Book Chapter 2 practice test to solve MCQ questions on Activity based costing systems activity based costing accounting broad averaging and consequence and refining costing system The Balanced Scorecard and Strategic Profitability Analysis MCQ PDF e Book Chapter 3 practice test to solve MCQ questions on Balanced scorecard strategic analysis accounting strategy operating income and strategy implementation The Balanced Scorecard Quality Time and Theory of Constraints MCQ PDF e Book Chapter 4 practice test to solve MCQ questions on Costs of quality quality improvements customer response time and on time performance analyzing problems and improve quality balance scorecard and measures bottlenecks financial perspective and competitive tool The Basics of Accounting MCQ PDF e Book Chapter 5 practice test to solve MCQ questions on Direct costs indirect costs and what is cost in accounting The Budgeting and Accounting MCQ PDF e Book Chapter 6 practice test to solve MCQ questions on Budgeting and responsibility accounting and Kaizen budgeting The Capacity Analysis and Inventory Costing MCQ PDF e Book Chapter 7 practice test to solve MCQ questions on Absorption costing inventory costing methods manufacturing companies and throughput costing The Capital Budgeting and Cost Benefit Analysis MCQ PDF e Book Chapter 8 practice test to solve MCQ questions on Accrual accounting rate of return method capital budgeting and inflation capital budgeting stages cost analysis dimensions discounted cash flow and payback method The Cost Allocation Customer Profitability and Sales Variance Analysis MCQ PDF e Book Chapter 9 practice test to solve MCQ questions on Cost allocation and costing systems customer revenues and costs sales mix and sales quantity variances and static budget variance The Cost Allocation Joint Products and Byproducts MCQ PDF e Book Chapter 10 practice test to solve MCQ questions on Joint cost irrelevant joint costs byproducts accounting constant gross margin percentage NRV method decision making net realizable value method sales value split off method and scrap The Cost Function and Behavior MCQ PDF e Book Chapter 11 practice test to solve MCQ questions on Estimating cost functions estimating cost function using quantitative analysis linear cost functions nonlinearity and cost functions cost estimation methods curves and nonlinear cost function data collection and

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budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book **Accounting** Jesse T. Barfield, Cecily A. Raiborn, Michael R. Kinney, 2001 This text has a real world focus and is replete with discussions of real companies It presents opening and closing vignettes of featured actual companies that relate to the topical coverage of each chapter and numerous notes discussing current business issues involving real companies related to the particular subjects being discussed within the chapter The Accounting Quiz-answerer ... Théodore Koehler, Theodora Koehler, 1923 Cost Accounting Multiple Choice Questions and Answers (MCQs) Igbal Arshad (author), 1901 Clinical Laboratory Medicine Kenneth D. McClatchey, 2002 This thoroughly updated Second Edition of Clinical Laboratory Medicine provides the most complete current and clinically oriented information in the field The text features over 70 chapters seven new to this edition including medical laboratory ethics point of care testing bone marrow transplantation and specimen testing providing comprehensive coverage of contemporary laboratory medicine Sections on molecular diagnostics cytogenetics and laboratory management plus the emphasis on interpretation and clinical significance of laboratory tests why a test or series of tests is being done and what the results mean for the patient make this a valuable resource for practicing pathologists residents fellows and laboratorians Includes over 800 illustrations 353 in full color and 270 new to this edition Includes a Self Assessment and Review book GENERAL KNOWLEDGE QUIZ GRADE VIII NARAYAN CHANGDER, 2023-11-09 Note Anyone can request the PDF version of this practice set workbook by emailing me at cbsenet4u gmail com I will send you a PDF version of this workbook This book has been designed for candidates preparing for various competitive examinations It contains many objective questions specifically designed for different exams Answer keys are provided at the end of each page It will undoubtedly serve as the best preparation material for aspirants This book is an engaging guiz eBook for all and offers something for everyone This book will satisfy the curiosity of most students while also challenging their trivia skills and introducing them to new information Use this invaluable book to test your subject matter expertise Multiple choice exams are a common assessment method that all prospective candidates must be familiar with in today s academic environment Although the majority of students are accustomed to this MCQ format many are not well versed in it To achieve success in MCQ tests guizzes and trivia challenges one requires test taking techniques and skills in addition to subject knowledge It also provides you with the skills and information you need to achieve a good score in challenging tests or competitive examinations Whether you have studied the subject on your own read for pleasure or

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