

Company LC

**Schedule of Cost of Goods Manufactured
For Year Ended December 31**

Direct materials		
Beginning raw materials inventory	\$ 166,850	
Raw materials purchases	925,000	
Raw materials available for use	<u>\$ 1,091,850</u>	
Less: Ending raw materials inventory	<u>182,000</u>	
Direct materials used		\$ 909,850.00
Direct labor		675,480
Factory overhead		
Depreciation expense—factory equipment	\$ 33,550	
Factory supervision	102,600	
Factory supplies	7,350	
Factory utilities	33,000	
Indirect labor	56,875	
Miscellaneous production costs	8,425	
Rent expense—factory building	76,800	
Maintenance expense—factory equipment	<u>35,400</u>	
Total factory overhead		<u>354,000</u>
Total manufacturing costs		\$ 1,939,330
Add: Beginning work in process		15,700
Total cost of work in process		<u>\$ 1,955,030</u>
Less: Ending work in process		<u>19,380</u>
Cost of goods manufactured		<u>\$ 1,935,650</u>

**Company LC
Income Statement
For Year Ended December 31**

Sales		\$ 4,462,500
Cost of goods sold		
Beginning finished goods	\$ 167,350	
Add: Cost of goods manufactured	<u>1,935,650</u>	
Cost of goods available for sale	<u>\$ 2,103,000</u>	
Less: Ending finished goods	<u>136,490</u>	
Cost of goods sold		<u>1,966,510</u>
Gross profit		\$ 2,495,990
Operating expenses		
Selling expenses		
Advertising expenses	\$ 28,750	
Depreciation expense—selling equipment	8,600	
Sales salaries expense	392,560	
Rent expense—selling space	<u>26,100</u>	
Total selling expenses		\$ 456,010
General and administrative expenses		
Depreciation expense—office equipment	\$ 7,250	
Office salaries expense	63,000	
Rent expense—office space	<u>22,000</u>	
Total general administrative expenses		<u>92,250</u>
Total operating expenses		<u>548,260</u>
Earnings before income tax expense		\$ 1,947,730
Income tax expense		<u>233,725</u>
Net income		<u>\$ 1,714,005</u>

Accounting 24th Edition Chap 18 Solution

Yicheng Fang



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Intermediate Accounting, Chapters 15-24, Self-Study Problems/Solutions Book Donald E. Kieso, Jerry J.

Weygandt, Terry D. Warfield, 2003-09-08 Intermediate Accounting is the bestselling book that has powered the careers of countless professionals This new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants **Cost Accounting Problems (With Full Solutions)** , Why Diversity, Equity,

And Inclusion Matter: Challenges And Solutions Bin Srinidhi, 2023-12-05 This book integrates the current research on diversity equity and inclusion with corporate practice and describes how these initiatives affect organizations morale performance and output Academic researchers corporate executives tasked with implementing Diversity Equity Inclusion DEI and regulators face the problem of balancing DEI initiatives which could generate diverse ideas beneficial to the organization with concerns about diluting meritocracy Building a diverse workforce could improve both organizational well being and social harmony Research has shown that building a diverse workforce often results in communication and coordination issues and unjustified pay and performance gaps engendering feelings of exclusion among diverse individuals The book describes how organizations address these issues in various settings ranging from accounting firms to health care providers It covers settings with gender and racial diversities and clarifies the difference between equality and equity Its coverage includes dealing with concealable disabilities and promoting equity across diverse populations in organizational and social settings

United States Code United States, 2018 **Rehabilitation Medicine Core Competencies Curriculum** Adrian

Cristian, 2014-09-04 Built around the six core competencies for physicians practicing rehabilitation medicine as required by the ACGME Physical Medicine and Rehabilitation Patient Centered Care Mastering the Competencies is a unique self directed text for residents Covering all aspects of patient centered care in the practice of physical medicine and rehabilitation the book provides a competency based approach to topics and conditions commonly encountered in this specialty Thoughtfully organized chapters offer easy to access clinical content for all major practice areas and the book's competency based goals and objectives also serve as a clear platform for educating physiatrists in training during their clinical rotations The first part of the book presents the foundations of the core competencies medical knowledge professionalism patient care practice based learning and improvement system based practice and interpersonal and communication skills with basic principles for application and also includes chapters on implementing educational milestones core professional education principles and building leadership skills In the second part experts in the field apply these core competencies to the management of common conditions including stroke spinal cord and brain injury amputation and

prosthetics musculoskeletal disorders multiple sclerosis and much more Each of these chapters identifies goals and objectives for each competency and concludes with a representative case study and self assessment questions with answers and explanations The book also provides references to key articles and links to internet based educational materials Practical tips how to and where to guides key points tables and charts also help to maintain current knowledge and competency in the many areas that comprise the field of PM R The book will be a valuable asset to physiatrists in training program directors and teaching faculty in rehabilitation medicine training programs and for continuing professional development Key Features Addresses core competencies for rehabilitation medicine physicians as required by the ACGME Covers all major physiatric practice areas with facts concepts goals and objectives following the competency model Grounded in a holistic patient centered approach Presents sample case studies with discussion points and self assessment questions with answer key and explanations for each area to track progress and build clinical acumen

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