

### Cost Accounting Chapter 7 Solution

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cost accy211 acct2105 Preview tekst Cost Accounting: A Managerial Emphasis Charles T. Horngren Srikant M. Datar Madhav V. Rajan global edition, fifteenth edition (2015) CHAPTER 7 FLEXIBLE BUDGETS, VARIANCES, AND MANAGEMENT CONTROL Management exception is the practice of concentrating on areas not operating as expected and giving less attention to areas operating as expected.

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SOLUTION 7-1. 1. The ABC activity overhead rates are: Non production volume related pool 66,600 ÷ 3 = 22,200 per PO. Production volume related pool 303,000 + 10,100 – 30 per DL hour. ABC Cost traced to V1: (22,200) (1 PO) + (30) (100 DL hours) = \$25,200. Unit cost of V1 = 25,200 ÷ 100 = \$252 for overhead.

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