

ADVANCED FINANCIAL ACCOUNTING & REPORTING - PROBLEMS

PROBLEM 1 (ACTIVITY-BASED COSTING)

Gion Corporation has identified activity centers to which overhead costs are assigned. The cost pool amounts for these centers and their selected activity drivers for 2019 follows:

Activity Centers	Costs	Activity Drivers
Set-ups	P620,000	24,800 set-ups
Utilities	P950,000	125,000 machine hours
No. of parts	P320,000	16,000 parts

Direct costs of producing product GG amounted to P75,000. The said product took 17,000 direct labor hours and 15,000 machine hours to finish. Also, the product needed 7,500 set-ups and 550 parts to complete. 25,000 units of product GG were produced during 2019.

How much was the full cost per unit of product GG using ABC?

- A. P12.50
- B. P15.50
- C. P16.07
- D. P19.07

PROBLEMS 2 - 3 (JOB ORDER COSTING)

Problem 2. During April 2019, Faithfully Inc. incurred the following costs for Job 522 (450 drum sets):

Direct materials	P 42,500
Direct labor	P 65,250
Factory overhead	P 78,300

45 units of drum sets were found to be defective and Faithfully Inc. had to incur the following to remedy the said defects:

Direct materials	P 13,550
Direct Labor	P 15,250

If the rework cost is normal but specific to Job 522, the cost per finished unit is:

- A. P497.75
- B. P484.22
- C. P518.11
- D. P575.68

Problem 3. Superhuman Co. provided the following data:

Direct materials	P450,000
Direct labor	P520,000
Overhead rate without spoilage	P5.50 per unit
Overhead rate with spoilage	P7.50 per unit
Units produced	120,000

Superhuman do not typically expect spoilage in its production process. On Job 912, the cost of the spoiled units is P52,200, but the disposal value of these units were determined to be P24,000 and P17,000 were found to be abnormal costs of spoilage.

How much is the total cost of good units?

- A. P1,846,000
- B. P1,577,800
- C. P1,817,800
- D. P1,606,000

Problems 4 - 5 (PROCESS COSTING)

Problem 4. IDOL Inc. adds materials at the beginning of the process in department UST. Conversion costs were 70% complete as to the 9,500 work-in-process units on September 1 and 40% incomplete as to the 7,000 work-in-process units on September 30. During September, 12,000 units were completed and transferred to the next department. An analysis of the cost relating to work-in-process on September 1 and to production activity for September is as follows:

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web the museum s art collection includes 900 paintings approximately 100 sculptures nearly 2 000 works on paper more than 1 000 published and unique prints 4 000 photographs 60 feature films 200 screen tests and more than 4 000 videos the collection also features warhol wallpaper and books some of the most notable artworks include 1960s

[andy warhol wikipedia](#) - Sep 23 2023

web andy warhol 'wɔːrhɒl 1 born andrew warhola jr august 6 1928 february 22 1987 was an american visual artist film director producer and leading figure in the pop art movement his works explore the relationship between artistic expression advertising and celebrity culture that flourished by the 1960s and span a variety

the andy warhol museum - Apr 18 2023

web the andy warhol museum tells andy warhol s story and explores his legacy through the largest collection of warhol art and archives in the world

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web sep 30 2023 açılış 10 00 kapanış 22 00 yirminci yüzyıl çağdaş sanatının en etkin isimlerinden ve pop art akımının öncüsü andy warhol un eserlerinin yer aldığı andy warhol İstanbul sergisi İstanbul lale müzesi tarafından t c kültür ve turizm bakanlığının katkılarıyla sanatseverlerle buluşuyor amerikalı

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