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# In a job-order costing system, manuf

Answer is not complete.

No	Transaction	General Journal	Debit	Credit
1	01	Finished Goods Inventory	53,600	
		Manufacturing Overhead		53,600
2	02.a	Cash	60,000	
		Sales Revenue		60,000
		Cost of Goods Sold	55,000	
		Manufacturing Overhead		55,000
3	02.b	Manufacturing Overhead	6,428	
4	03	Manufacturing Overhead	571	
		Cost of Goods Sold		571

Gitano Products operates a job-order costing system and applies overhead cost to jobs on the basis of direct materials used in production (not on the basis of raw materials purchased). Its predetermined overhead rate was based on a cost formula that estimated \$129,000 of manufacturing overhead for an estimated allocation base of \$86,000 direct material dollars to be used in production. The company has provided the following data for the just completed year:

Purchase of raw materials	\$133,000
Direct labor cost	\$82,000
Manufacturing overhead costs:	
Indirect labor	\$140,900
Property taxes	\$9,000
Depreciation of equipment	\$17,000
Maintenance	\$12,000
Insurance	\$10,300
Rent, building	\$30,000

	Beginning	Ending
Raw Materials	\$21,000	\$10,000
Work in Process	\$45,000	\$37,000
Finished Goods	\$69,000	\$59,000

## Required:

1-a. Compute the predetermined overhead rate for the year.

Predetermined overhead rate  %

1-b. Compute the amount of underapplied or overapplied overhead for the year.

overhead

2. Prepare a schedule of cost of goods manufactured for the year. Assume all raw materials are used in production as direct materials.

Raw Materials Inventory	Work in Process Inventory
Beginning Balance	Beginning Balance
Purchases	Direct Labor
Ending Balance	Applied Overhead
	Ending Balance

2. Prepare a schedule of cost of goods manufactured for the year. Assume all raw materials are used in production as direct materials.

Gitano Products		
Schedule of Cost of Goods Manufactured		
Direct materials:		
Raw materials inventory, beginning	\$29,000	
Add: Purchases of raw materials	138,000	
Total raw materials available	167,000	
Less: Raw materials inventory, ending	12,000	
Raw materials used in production		\$155,000
Direct labor		83,000
Manufacturing overhead applied to work in process		201,500
Total manufacturing cost		439,500
Add: Work in process, beginning		49,000
		488,500
Less: Work in process, ending		40,000
Cost of goods manufactured		\$448,500

3-a. Compute the unadjusted cost of goods sold for the year. (Do not include any underapplied or overapplied overhead in your cost of goods sold figure.)

Unadjusted cost of goods sold  \$461,500

Delph Company uses a job-order costing system and has two manufacturing departments—Molding and Fabrication. The company provided the following estimates at the beginning of the year:

	Molding	Fabrication	Total
Machine-hours	32,000	42,000	74,000
Fixed manufacturing overhead costs	\$750,000	\$270,000	\$1,020,000
Variable manufacturing overhead cost per machine-hour	\$5.90	\$5.90	

During the year, the company had no beginning or ending inventories and it started, completed, and sold only two jobs—Job D-70 and Job C-200. It provided the following information related to those two jobs:

Job D-70:	Molding	Fabrication	Total
Direct materials cost	\$371,000	\$329,000	\$700,000
Direct labor cost	\$210,000	\$170,000	\$380,000
Machine-hours	24,000	8,000	32,000

Job C-200:	Molding	Fabrication	Total
Direct materials cost	\$250,000	\$230,000	\$480,000
Direct labor cost	\$130,000	\$270,000	\$400,000
Machine-hours	8,000	34,000	42,000

Delph had no underapplied or overapplied manufacturing overhead during the year.

In a job-order costing system manufacturing overhead applied is recorded as a debit to. The three types of manufacturing costs in a job order costing system include. Is job order costing a traditional costing system. In a job order costing system the application of manufacturing overhead. What are the main characteristics of job order costing. Company that use job order costing. In a job-order costing system manufacturing overhead applied is recorded as a debit to quizlet.

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However, when organizations have work order cost systems, they can avoid costly errors. Accountants have more browsing hours at personnel level and less billed hours at the partner level. Since these systems can grow easily together with the business, the organization has the resources to remain profitable. Since your work is laborious intensive, it makes sense to use work as a basis of activities with billable hours often as the best assignment basis. The team and department leaders can easily compare productivity estimates to the actual figures with a work order system. Overload applies equal to the cost of direct labor of \$ 75. A work cost system records direct materials and work that became the manufacture of unity and an average superior cost. Operating the aid account of the head used for service industries, for example, companies that manufacture customized products or product modifications can find a beneficial work system. Time cards showing direct labor: \$ 750 time cards showing indirect job: \$ 100 repair supplies purchased on account: \$ 1,500 indirect supplies issued: \$ 350 n³Aicacirbaf n³Aicacirbaf al noc n³Aicarapmoc ne JarugiF( sotcerid sotsoc ed otercid ojabart ed saroH sovitarstsinmda soiralaS ANIUQAM ED SAROH .otcerid larobal otsoc us a selaugi selareneg sotsag angisa y aroh rop 52 \$ sodaelpme sus a agap tixifi .sadsatil senoiccasnart sal razidoirep atcerid arbo ed onam ed sotsoc sol ed %001 :odacilpa osrevO 000,42 \$ :atneuc a socilb²Ap soicivres ed The service industries generally do not use \_\_\_\_\_ as a component of the cost of the product. In the absence of work cost data, companies have to assume or guess the manufacturing expenses of a product. Without these systems, companies may not be able to scale effectively. (Figure) A leather repair shop incurred in the following expenses when repairing the luggage for an important airline. Ifixit Systems is a repair provider authorized by Sony that corrects audiovisual equipment brought by customers. Then, they can identify productivity problems and implement effective solutions. Working order cost systems, also known as work cost systems, allocate and calculate the expenses of the manufacture of an individual unit. 2 Kim Slowey, "Chicago subcontractor condemned to a 1 year prison period for DBE fraud scheme," Dive in construction, March 20, 2017. / Chicago-subcontractor-enseced- to 1 year-prison-tA © rhine-for-DBE-FRAUD-SCHEM / 438441 / . The works are considered movies or assignments in process, and are transferred at a service cost sold instead of an inventory of finished products. Customer invoices do not show overload and, on the other hand, are detailed as more labor parts, where the cost of the parties is the original cost more than a marking, and the rate of work is \$ 80 per hour . Put yourself in contact with clients First business solutions to take the next step today. (Figure) The activity base for the service industries is more likely to be \_\_\_\_\_. The same follow-up and daily costs are applied, since the result still consists of materials, labor and overload. Instead of relying on the materials, the service industries depend on work. It requires customers to pay \$ 50 to diagnose the problem. Here are five of the greatest benefits that companies can obtain from this type of system. (Figure) How is a work order cost system used in a service industry? Work order cost systems can be used more from the manufacturing realm and are often used in production. 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Without a system of work costs, the calculation of this medication requires a significant manual work. Ifixit determined that a new feed cable was needed. The indirect work includes all the other personnel of the reception staff to the nurse who makes vital signs or a technical that .Duarf-nocurtsNoc-sepyt-Tsoma / Tsirni / MOMNAMANDYSNOB.WEMNEDSNOB.WEMNOB.WEHNOCNSNOC.WWEW / : Pth, 1102, 2 Rebmevon, Renwo Ssenub NocurtsNoc e, Duagufish. e, Duagga.

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