

Chapter 17 Accounting Study Guide

Question 1

1. If management wants the most accurate product cost, which of the following costing methods should be used?

- ☐ Normal costing using a plantwide overhead rate.
- ☐ Volume-based costing using a plantwide overhead rate.
- ☒ Activity-based costing.
- ☐ Volume-based costing using departmental overhead rates.

2. Which costing method tends to overstate the cost of high volume products?

- ☐ Activity-based costing.
- ☒ Traditional volume-based costing.
- ☐ Differential costing.
- ☐ Job order costing.

3. Disadvantages of activity-based costing include

- ☐ It is not acceptable under GAAP for external reporting.
- ☐ It can be costly to implement.
- ☐ It can be used in activity-based management.
- ☒ It is not acceptable under GAAP for external reporting and it can be costly to implement.

Question 2

Activity	Expected Costs	Expected Activity
Handling materials	\$ 625,000	100,000 parts
Inspecting product	900,000	1,500 batches
Processing purchase orders	105,000	700 orders
Paying suppliers	175,000	500 invoices
Insuring the factory	300,000	40,000 square feet
Designing packaging	75,000	2 models

1. Compute a single plantwide overhead rate, assuming that the company assigns overhead based on 125,000 budgeted direct labor hours

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MUHAMMAD ZAIN



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Accounting Principles, Study Guide Volume 2 Jerry J. Weygandt, Donald E. Kieso, Walter G. Kell, 1996-02-27 The most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field

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