

Cost Accounting 8th Edition Solutions

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Multiply equation (1) by 1 and equation (2) by 5: $X \ 310 \ Y = 104 \ 300$ $X + 5Y = 298 \ 000$ Adding the above equations together: $149 \ Y = 402 \ 300 \ 30 \ 402 \ 300 \ 30 \ Y = 149 \ Y = 81 \ 000$ Substituting for Y in equation (1) results in the following equation: $X \ 310 \ 81 \ 000 = 104 \ 300 \ X = 107 \ 000$ The service cost centre overheads of £107 000 (service cost centre 1) and

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£81 000 (service cost centre 2) are now apportioned to the production cost centres as follows:

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BRIEF EXERCISE 2-6 Overhead rate per direct labor cost is 180%, or $(\$900,000 \div \$500,000)$. Overhead rate per direct labor

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