

Waterways Continuing Problem 11 a-g (Part Level Submission)

Waterways Corporation uses very stringent standard costs in evaluating its manufacturing efficiency. These standards are not "ideal" at this point, but the management is working toward that as a goal. At present, the company uses the following standards.

Materials		
Item	Per unit	Cost
Metal	1 lb.	63¢ per lb.
Plastic	12 oz.	\$1.00 per lb.
Rubber	4 oz.	88¢ per lb.

Direct labor		
Item	Per unit	Cost
Labor	15 min.	\$9.00 per hr.

Predetermined overhead rate based on direct labor hours = \$3.84

The January figures for purchasing, production, and labor are:

The company purchased 221,800 pounds of raw materials in January at a cost of 78¢ a pound.

Production used 221,800 pounds of raw materials to make 112,000 units in January.

Direct labor spent 18 minutes on each product at a cost of \$8.80 per hour.

Overhead costs for January totaled \$37,559 variable and \$75,000 fixed.

Answer the following questions about standard costs.

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A Loxley



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Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives Wando and Cooper Rivers Marine Terminal Permit ,1977 **Proceedings of the Marine Safety & Security**

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