

Absorption Costing Income Statement

For the Month Ended April 30

Sales (4,000 units)		\$74,000
Less: cost of goods sold:		
Cost of goods manufactured (5,000 units)	\$55,000	
Inventory, April 30 (1,000 units)	<u>(7,000)</u>	
Total cost of goods sold		<u>(48,000)</u>
Gross profit		\$26,000
Selling and administrative expenses		<u>(10,000)</u>
Operating income		<u>\$16,000</u>

If the fixed manufacturing costs were \$14,000 and the fixed selling and administrative expenses were \$5,000, prepare an income statement according to the variable costing concept. 4

Jaglin Company

Variable Costing Income Statement

For the Month Ended April 30

Sales		\$ 74,000
Variable cost of goods sold:		
Variable cost of goods manufactured	\$ 40,000	
Inventory, April 30	<u>(5,000)</u>	
Total variable cost of goods sold		<u>(35,000)</u>
Manufacturing margin		\$ 39,000
Variable selling and administrative expenses		<u>(3,000)</u>
Contribution margin		<u>\$ 36,000</u>
Fixed costs:		
Fixed manufacturing costs	\$ 10,000	
Fixed selling and administrative expenses	<u>(4,000)</u>	
Total fixed costs		<u>(14,000)</u>
Operating income		<u>\$ 22,000</u>

Southwestern Publishing Accounting Ch Answers

Robert R. Redfield



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