

ACC 3144834 Cost Accounting (2019)

Question 3.19.20 (modified) Save

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Young Corp. expects production and sales of 10,000 units per year and uses standard costing. Data relating to January, February, and March 2017 are as follows:

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Requirement 1: Prepare income statements for Crystal Clear in January, February, and March 2017 under (a) variable costing and (b) absorption costing.

(a) Prepare income statements for Crystal Clear in January, February, and March of 2017 under variable costing.

Complete the following table for each month first, then complete the following part (b) (Exhibit 3.19.20) for January and February amounts.

	January 2017	February 2017	March 2017
Beginning finished goods			
Production			
Sales			
Variable costs			
Manufacturing cost per unit produced			
Operating (variable) cost per unit sold			
Fixed costs			
Manufacturing overhead			
Operating (variable) cost per unit sold			

Requirement 2: Prepare income statements for Crystal Clear in January, February, and March of 2017 under absorption costing.

(b) Prepare income statements for Crystal Clear in January, February, and March of 2017 under absorption costing.

Complete the following table for each month first, then complete the following part (b) (Exhibit 3.19.20) for January and February amounts.

	January	February	March
Beginning finished goods			
Production	1,000	1,000	1,000
Sales	1,000	1,000	1,000
Variable costs			
Manufacturing cost per unit produced	100	100	100
Operating (variable) cost per unit sold	100	100	100
Fixed costs			
Manufacturing overhead	400,000	400,000	400,000
Operating (variable) cost per unit sold	100	100	100

Data table

	January	February	March
Beginning finished goods			
Production	1,000	1,000	1,000
Sales	1,000	1,000	1,000
Variable costs			
Manufacturing cost per unit produced	100	100	100
Operating (variable) cost per unit sold	100	100	100
Fixed costs			
Manufacturing overhead	400,000	400,000	400,000
Operating (variable) cost per unit sold	100	100	100

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