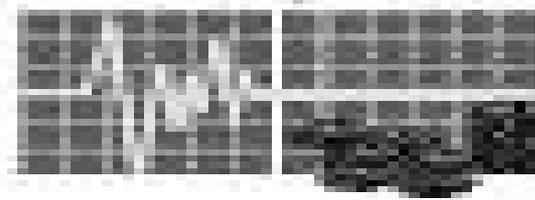


Activity-Based Cost Systems



5.17 (LO 1)

Hours Pumped	Hours Valves	Rate	Cost Pumped	Cost Valves
1,000	1,000	\$20	\$ 20,000	\$ 20,000
2,000	2,000	\$20	\$ 40,000	\$ 40,000
3,000	3,000	\$20	\$ 60,000	\$ 60,000
			<u>\$120,000</u>	<u>\$120,000</u>

5.18 (LO 1) The cost of unused capacity, which will be reported on the income statement, is calculated as follows:

Hours Estimated Capacity	Rate	Cost Estimated Capacity
4,000	\$20	\$ 80,000
3,000	\$20	\$ 60,000
1,000	\$20	<u>\$ 20,000</u>

Total overheads

\$200,000

Total direct labor cost

\$ 200,000

Total direct materials cost

\$ 50,000

COG applied to pumps

\$200,000

COG applied to valves

\$200,000

\$400,000

Cost of unabsorbed capacity

\$20,000

MOA's expenses

\$180,000

Net income

\$220,000

5.19 (LO 1)

Low production average fixed cost per unit was $\$20,000 \div 1,000 = \20.00 . If the plant had operated at the average fixed cost of $\$15,000 \div 1,000 = \15.00 , it

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Xiang Xie



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Teaching Science in Elementary and Middle School Classrooms Joseph S. Krajcik, Charlene Lochbihler Czerniak, Carl F. Berger, 2003 This text provides an overview of current science teaching practices for the elementary and middle grades The authors top scholars in the field of science education believe that all children should develop an in depth and meaningful understanding of scientific concepts and processes To achieve this the text utilizes the Project Based Approach Project based science stresses that science teaching should emphasize the active engagement of students in science rather than teachers telling students information Each chapter has several Portfolio Activity boxes that provide active learning experiences or reflections for the student Like the first edition the text includes numerous strategies in each chapter that help both new and experienced teachers understand how to teach science in an active and engaging manner The text also shows teachers how to implement the National Science Education Standards NSES and constructivist strategies A NSES marginal feature keys content to the standards Moreover this textbook helps teachers learn how to implement all of today s major reforms not just read about them Videoworkshop for Berk Development Through the Lifespan Laura E. Berk, 2003-11 **The New York Times Index** ,2003 **Solutions to Chapter 5** Swaminathan Sankaran, **Solution Manual: Stewart Early Transcendentals Single Variable Calculus 8th Ed.: Chapter 5** - The Wesolvethem Team, 2018-06-12 The WeSolveThem Team consists of a group of US educated math physics and engineering students with years of tutoring experience and high achievements in college WESOLVETHEM LLC is not affiliated with the publishers of the Stewart Calculus Textbooks All work is original solutions written and solved by The WeSolveThem Team We do not provide the questions from the Stewart textbook s we just provide our interpretation of the solutions CH. 5 SUPPLEMENTAL PROBLEMS - SOLUTIONS. ,2004 Ch. 5 Sample Problems & Solutions ,2003 **5th Grade Math Unit 5 (RES)** Responsive Education Solutions, 2014-11-01 The 5th Grade Mathematics course will develop student s mathematical problem solving skills Beginning with an overview of place values students will learn to regroup numbers and estimate sums and differences Computation skills will improve as students learn to multiply and divide numbers with more than one digit Proficiency will be gained in adding subtracting multiplying and dividing fractions and whole numbers Students will solve problems using basic numerical and algebraic expressions An investigation into geometry includes lines angles polygons and polyhedrons Customary and metric measurements will be used to solve problems Students will organize and present mathematical data using line graphs scatterplots bar graphs and other visual aids The course concludes with application of math skills in the study of finance including the concepts of money budgeting taxes and tracking income and expenses **TEXT SOLUTIONS CHAPTER 20 (PART II).** ,2002 70-458 Solutions to Chapters 5, 6, 7 & 8 W. R. Scott, 1998 TEXT SOLUTIONS CHAPTER 23 (PART I). ,2002 **MI Mathematics 5 - Worksheet Collection** Lincoln Learning Solutions, 2024-02-13

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