

ADVANCED FINANCIAL ACCOUNTING & REPORTING - PROBLEMS

PROBLEM 1 (ACTIVITY-BASED COSTING)

Gion Corporation has identified activity centers to which overhead costs are assigned. The cost pool amounts for these centers and their selected activity drivers for 2019 follows:

Activity Centers	Costs	Activity Drivers
Set-ups	P620,000	24,800 set-ups
Utilities	P950,000	125,000 machine hours
No. of parts	P320,000	16,000 parts

Direct costs of producing product GG amounted to P75,000. The said product took 17,000 direct labor hours and 15,000 machine hours to finish. Also, the product needed 7,500 set-ups and 550 parts to complete. 25,000 units of product GG were produced during 2019.

How much was the full cost per unit of product GG using ABC?

- A. P12.50
- B. P15.50
- C. P16.07
- D. P19.07

PROBLEMS 2 - 3 (JOB ORDER COSTING)

Problem 2. During April 2019, Faithfully Inc. incurred the following costs for Job 522 (450 drum sets):

Direct materials	P 42,500
Direct labor	P 65,250
Factory overhead	P 78,300

45 units of drum sets were found to be defective and Faithfully Inc. had to incur the following to remedy the said defects:

Direct materials	P 13,550
Direct Labor	P 15,250

If the rework cost is normal but specific to Job 522, the cost per finished unit is:

- A. P497.75
- B. P484.22
- C. P518.11
- D. P575.68

Problem 3. Superhuman Co. provided the following data:

Direct materials	P450,000
Direct labor	P520,000
Overhead rate without spoilage	P5.50 per unit
Overhead rate with spoilage	P7.50 per unit
Units produced	120,000

Superhuman do not typically expect spoilage in its production process. On Job 912, the cost of the spoiled units is P52,200, but the disposal value of these units were determined to be P24,000 and P17,000 were found to be abnormal costs of spoilage.

How much is the total cost of good units?

- A. P1,846,000
- B. P1,577,800
- C. P1,817,800
- D. P1,606,000

Problems 4 - 5 (PROCESS COSTING)

Problem 4. IDOL Inc. adds materials at the beginning of the process in department UST. Conversion costs were 70% complete as to the 9,500 work-in-process units on September 1 and 40% incomplete as to the 7,000 work-in-process units on September 30. During September, 12,000 units were completed and transferred to the next department. An analysis of the cost relating to work-in-process on September 1 and to production activity for September is as follows:

Advanced Financial Accounting Problems With Solutions

Clifford Lane



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Advanced Financial Accounting John C. MacIntosh, Arline Savage, 1998

Fundamentals of Advanced Accounting Vol.-I (Financial Accounting) Pillai R.S.N, Bagavathi & Uma S., 2010-12 For the Students of B Com M Com BBA CA ICWA CAIIB Cs and Various Diploma and certificate Examinations

Advanced Financial Accounting Richard E. Baker, Valdean C. Lembke, Thomas E. King, 1999 Including complete work papers financial statements and other computations and comparisons this text is loosely organized into five sections to allow for flexibility in sequencing the topics during undergraduate financial accounting courses

Financial Accounting R.L. Gupta, V.K. Gupta, 2021-12-15 The book has been designed as per the Syllabus prescribed by the University of Madras for Paper on Financial Accounting effective 2020 21 for B Com Degree First and Second Semesters Core Course B Com A F B Com CS B Com BM B Com MM B Com CA B Com ISM

Solution to Practical Problems in Financial Accounting (BBA) Dr. A Karim, 2024-01-19

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