

A job order cost sheet for Sunland Company is shown below.

| Job No. 92       |                  |              | For 2,000 Units        |
|------------------|------------------|--------------|------------------------|
| Date             | Direct Materials | Direct Labor | Manufacturing Overhead |
| Beg. bal. Jan. 1 | 4,000            | 4,800        | 3,360                  |
| 8                | 4,800            |              |                        |
| 12               |                  | 6,400        | 5,120                  |
| 25               | 1,600            |              |                        |
| 27               |                  | 3,200        | 2,560                  |
|                  | 10,400           | 14,400       | 11,040                 |

#### Cost of completed job:

Direct materials \$10,400

Direct labor 14,400

Manufacturing overhead 11,040

Total cost \$25,840



# Job Order Cost Manual Solution

**NP Srinivasan | M Sakthivel Murugan**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located behind the author names.

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