

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

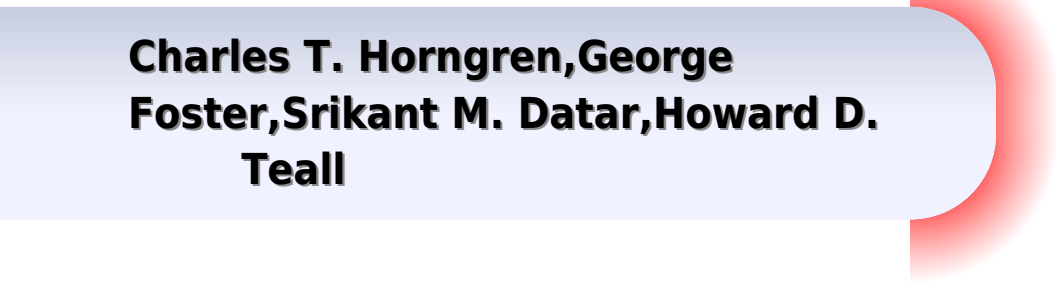
Manufacturing overhead 11,040

Total cost \$25,840



Job Order Cost Manual Solution

**Charles T. Horngren, George
Foster, Srikant M. Datar, Howard D.
Teall**



Job Order Cost Manual Solution:

Solutions Manual to Accompany Accounting Principles Jerry J. Weygandt, 2000 Solutions Manual, Accounting Chs. 18-25 Carl S. Warren, Charles Warren, James M. Reeve, Fess, 2004-02 *Student Solutions Manual* Charles T. Horngren, George Foster, Srikant M. Datar, Howard D. Teall, 1999-10-22 Instructors Manual with Solutions George Bodnar, 2000-07-17 **Cost Estimator's Reference Manual** Rodney D. Stewart, Richard M. Wyskida, James D. Johannes, 1995-04-03

In today's hypercompetitive global marketplace accurate cost estimating is crucial to bottom line results. Nowhere is this more evident than in the design and development of new products and services. Among managing engineers responsible for developing realistic cost estimates for new product designs the number one source of information and guidance has been the Cost Estimator's Reference Manual. Comprehensive, authoritative and practical, the Manual instructs readers in the full range of cost estimating techniques and procedures currently used in the fields of development, testing, manufacturing, production, construction, software, general services, government contracting, engineering services, scientific projects and proposal preparation. The authors clearly explain how to go about gathering the data essential to preparing a realistic estimate of costs and guide the reader step by step through each procedure. This new Second Edition incorporates a decade of progress in the methods, procedures and strategies of cost estimating. All the material has been updated and five new chapters have been added to reflect the most recent information on such increasingly important topics as activity based costing, software estimating, design to cost, techniques and cost implications of new concurrent engineering and systems engineering approaches to projects. Indispensable to virtually anyone whose work requires accurate cost estimates, the Cost Estimator's Reference Manual will be especially valuable to engineers, estimators, accountants and contractors of products, projects, processes and services to both government and industry. The essential ready reference for the techniques, methods and procedures of cost estimating.

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