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

COLO 40

Cost of completed jo	ob:
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Direct materials \$10,400

Direct labor 14,400

Manufacturing overhead 11,040

# **Job Order Cost Manual Solution**

O. Ray Whittington

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