

CHAPTER 4

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 4-1

- (a)
$$\frac{\text{Estimated annual overhead costs}}{\text{Expected annual operating activity}} = \text{Predetermined overhead rate}$$

$$\frac{\$1,000,000}{100,000} = \$10 \text{ per direct labor hour}$$

- (b) 90,000 direct labor hours X \$10 = \$900,000 overhead applied
- (c) If the manufacturing process is complex, then multiple allocation bases can result in more accurate product-cost computations. In such situations, managers need to consider a new overhead cost allocation method that uses multiple bases. That method is activity-based costing.

BRIEF EXERCISE 4-2

Under ABC, overhead costs are shifted from the high-volume products to the low-volume products. This shift results in more accurate costing for two reasons:

1. Low-volume products often require more special handling, such as more machine setups and inspections, than high-volume products. Thus, the low-volume product frequently is responsible for more overhead costs per unit than is a high-volume product.
2. Assigning overhead using ABC will usually increase the cost per unit for low-volume products. Therefore, a traditional overhead allocation such as direct labor hours is usually a poor cost driver for assigning overhead costs to low-volume products.

As a result, for Bowyer, one of the products (Product RX3) may have been low volume and therefore may have more overhead costs assigned to it under an ABC system.

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M Woodhall



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