

Homework: 3-1 MyAccountingLab Homework: Chapter 4

Question 6, PL42 (similar to)

Part 4 of 4

100 Score: 45.00%, 17.00 of 40 points

Expires: 2/28/2019

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Lois Company uses normal costing in its job costing system. Partially completed T-accounts and additional information for Lois for 2017 are as follows.

[Click the icon to view the T-accounts.](#)

[Click the icon to view the additional information.](#)

Read the requirements.

Work in Process Control			
1/1/2017	40,000	Transferred to finished goods	100,000
Direct materials	250,000		
Direct manufacturing labor	100,000		
Manufacturing Overhead allocated	400,000		
12/31/2017	100,000		

Requirement 1. What was the cost of goods sold before proration of under- or overallocated overhead?

The cost of goods sold before proration of under- or overallocated overhead was \$.

Requirement 2. What was the under- or overallocated manufacturing overhead in 2017?

The under- or overallocated manufacturing overhead in 2017 was \$.

Requirement 3a. Suppose if the under- or overallocated manufacturing overhead using the ratio of a's Cost of Goods Sold

The cost of goods sold account balance after the ratio of a's is .

Requirement 3b. Suppose if the under- or overallocated manufacturing overhead using proration based on ending balances before proration in Work in Process Control, Finished Goods Control, and Cost of Goods Sold

Enter the account balances before proration, then the adjustment amounts and finally, calculate the account balances after proration.

Account Balances	
Account	Before Proration
Work in Process	
Finished Goods	
Cost of Goods Sold	
Total	

T-accounts

Direct Materials Control		Work in Process Control		Finished Goods Control	
1/1/2017	40,000	1/1/2017	40,000	1/1/2017	10,000
	250,000				100,000
	100,000	On hand			
		12/31	100,000		
		Manufacturing Overhead Allocated		Cost of Goods Sold	
		100,000			

Print

Done

More info

- Direct manufacturing labor usage rate was \$10 per hour.
- Manufacturing overhead was allocated at \$4 per direct manufacturing labor hour.
- During the year, sales increases were \$1,100,000, and marketing and distribution costs were \$120,000.

Print

Done

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L Cohen



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1. Understanding the eBook Myaccountinglab Answers P 1 39 Financial Accounting
 - The Rise of Digital Reading Myaccountinglab Answers P 1 39 Financial Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Myaccountinglab Answers P 1 39 Financial Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Myaccountinglab Answers P 1 39 Financial Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Myaccountinglab Answers P 1 39 Financial Accounting
 - Personalized Recommendations
 - Myaccountinglab Answers P 1 39 Financial Accounting User Reviews and Ratings
 - Myaccountinglab Answers P 1 39 Financial Accounting and Bestseller Lists

5. Accessing Myaccountinglab Answers P 1 39 Financial Accounting Free and Paid eBooks
 - Myaccountinglab Answers P 1 39 Financial Accounting Public Domain eBooks
 - Myaccountinglab Answers P 1 39 Financial Accounting eBook Subscription Services
 - Myaccountinglab Answers P 1 39 Financial Accounting Budget-Friendly Options
6. Navigating Myaccountinglab Answers P 1 39 Financial Accounting eBook Formats
 - ePub, PDF, MOBI, and More
 - Myaccountinglab Answers P 1 39 Financial Accounting Compatibility with Devices
 - Myaccountinglab Answers P 1 39 Financial Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Myaccountinglab Answers P 1 39 Financial Accounting
 - Highlighting and Note-Taking Myaccountinglab Answers P 1 39 Financial Accounting
 - Interactive Elements Myaccountinglab Answers P 1 39 Financial Accounting
8. Staying Engaged with Myaccountinglab Answers P 1 39 Financial Accounting
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Myaccountinglab Answers P 1 39 Financial Accounting
9. Balancing eBooks and Physical Books Myaccountinglab Answers P 1 39 Financial Accounting
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Myaccountinglab Answers P 1 39 Financial Accounting
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Myaccountinglab Answers P 1 39 Financial Accounting
 - Setting Reading Goals Myaccountinglab Answers P 1 39 Financial Accounting
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Myaccountinglab Answers P 1 39 Financial Accounting
 - Fact-Checking eBook Content of Myaccountinglab Answers P 1 39 Financial Accounting
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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rhône department wikipedia - Jul 10 2022

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