

Problem 10-3A (Part Level Submission)

Ratchet Company uses budgets in controlling costs. The August 2017 budget report for the company's Assembling Department is as follows:

RATCHET COMPANY
Budget Report
Assembling Department
For the Month Ended August 31, 2017

Manufacturing Costs	Budget	Actual	Difference	
			Favorable	Unfavorable
			Neither Favorable	nor Unfavorable
Variable costs				
Direct materials	\$50,020	\$48,920	\$1,100	Favorable
Direct labor	54,900	52,000	2,900	Favorable
Indirect materials	29,280	29,580	300	Unfavorable
Indirect labor	20,740	20,290	450	Favorable
Utilities	21,350	21,180	170	Favorable
Maintenance	7,320	7,590	270	Unfavorable
Total variable	183,610	179,560	4,050	Favorable
Fixed costs				
Rent	12,800	12,800	-0-	Neither Favorable nor Unfavorable
Supervision	17,400	17,400	-0-	Neither Favorable nor Unfavorable
Depreciation	7,500	7,500	-0-	Neither Favorable nor Unfavorable
Total fixed	37,700	37,700	-0-	Neither Favorable nor Unfavorable
Total costs	\$221,310	\$217,260	\$4,050	Favorable

The monthly budget amounts in the report were based on an expected production of 61,000 units per month. The manager is pleased with the report and expects a raise, or at least praise for a job well done. The company is pleased because only 59,000 units were produced.

▼ (a) & (b)

☒ Your answer is correct.

(a) State the total monthly budgeted cost formula. (Round cost per unit to 2 decimal places, e.g. 1.25.)

The formula is = ☒ \$ + variable costs of \$ ☒ per unit.

(b) Prepare a budget report for August using flexible budget data. (List variable costs before fixed costs.)

Weygandt Comprehensive Problem Answer

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



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effectively apply them *Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield*, 2001 *Accounting* Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2018-12-27 Accounting Tools for Business Decision Making 7th Edition is a two semester financial and managerial accounting course designed to show students the importance of accounting in their everyday lives Emphasizing decision making this new edition features relevant topics such as data analytics as well as the time tested features that have proven to be of most help to students *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso, Jerry J. Weygandt, 2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants **Accounting Principles, Peachtree Complete Accounting Workbook** Jerry J. Weygandt, Mel Coe, Donald E. Kieso, Paul D. Kimmel, 2010-05-04 Weygandt Accounting Principles starts with what students know In the new Ninth Edition students clearly see the relevance of accounting in their everyday lives and are therefore motivated to do the work assigned Weygandt Accounting Principles introduces challenging accounting concepts with examples that are familiar to the student This connection to their everyday lives helps build student motivation a key driver of student time spent on assignments and ultimately their mastery of the concept *Accounting Principles* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives Financial & Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015-01-07 Financial and Managerial Accounting 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt Financial and Managerial Accounting is ideal for a two semester Financial and Managerial Accounting sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing

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