Managerial Accounting 6th Edition

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Errata

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I. 2019년 5월14일 업데이트 내용

➲ p.2-23 하3 자료추가 (빨간색 표시)

	Machining Department	Finishing Department
Direct materials used	$10,000,000	$7,982,000
Direct manufacturing labor costs	$ 1,030,000	$4,100,000
Machine-hours	200,000	34,000
Manufacturing overhead costs	$9,900,000	$8,200,000

➲ p.3-2 하1, 하3 텍스트 위치 수정 (빨간색 표시)

Transfer to next department	WIP-B xxx WIP-A xxx
Transfer to FG	FG xxx WIP-B xxx

➲ p.3-27 하4 수정

~당월 생산착수완성품 52,000개 ➡ ~당월 생산착수완성품 62,000개

➲ p 4-13 문3 해설 수정

원가동인이 아닌 동가동인의 종속변수이다. ➡ 원가동인이 아닌 원가동인의 종속변수이다.

➲ p.8-17 문6 해설 수정

TIP$ = ($150,000 ÷ 0.60) ÷ ($15 ÷ $60) = $4,600,000

➡ TIP$ = ($900,000 + $150,000 ÷ 0.60) ÷ ($15 ÷ $60) = $4,600,000

➲ p.5-15 정답 및 해설 전체 수정

(Instruction 1)

NRV(X) = 140 tons x $1,200 = $168,000

NRV(Y) = 200 tons x $900 = $180,000

NRV(Z) = 200 tons x $600 – 20,000 = $100,000

NRV(X+Y+Z) = $448,000

Joint cost (X) = $280,000 x $\frac{168,000}{448,000}$ = $105,000

Joint cost (Y) = $280,000 x $\frac{180,000}{448,000}$ = $112,500

Joint cost (Z) = $280,000 x $\frac{62,500}{448,000}$ = $62,500

(Instruction 2)
Sales (X) = 140 tons x $1,200 = $168,000
Sales (Y) = 200 tons x $900 = $180,000
Sales (Z) = 200 tons x $600 = $120,000
Sales (X+Y+Z) = 168,000 + 180,000 + 120,000 = $468,000
COGS (X+Y+Z) = 280,000 + 20,000 = $300,000

Joint cost (X) = $168,000 x $\frac{300,000}{468,000}$ = $107,692

Joint cost (Y) = $180,000 x $\frac{300,000}{468,000}$ = $115,385

Joint cost (Z) = $120,000 x $\frac{300,000}{468,000}$ – 20,000 = $56,923

(Instruction 3)
Joint cost (X) = $280,000 x $\frac{168,000}{448,000}$ = $105,000

Joint cost (Y) = $280,000 x $\frac{180,000}{448,000}$ = $112,500

Joint cost (Z) = $280,000 x $\frac{62,500}{448,000}$ = $62,500

(Instruction 4)
Physical Units (X+Y+Z) = 140 + 200 + 200 = 540 tons

Joint cost (X) = $280,000 x $\frac{140}{540}$ = $72,593

Joint cost (Y) = $280,000 x $\frac{200}{540}$ = $103,704

Joint cost (Z) = $280,000 x $\frac{200}{540}$ = $103,704