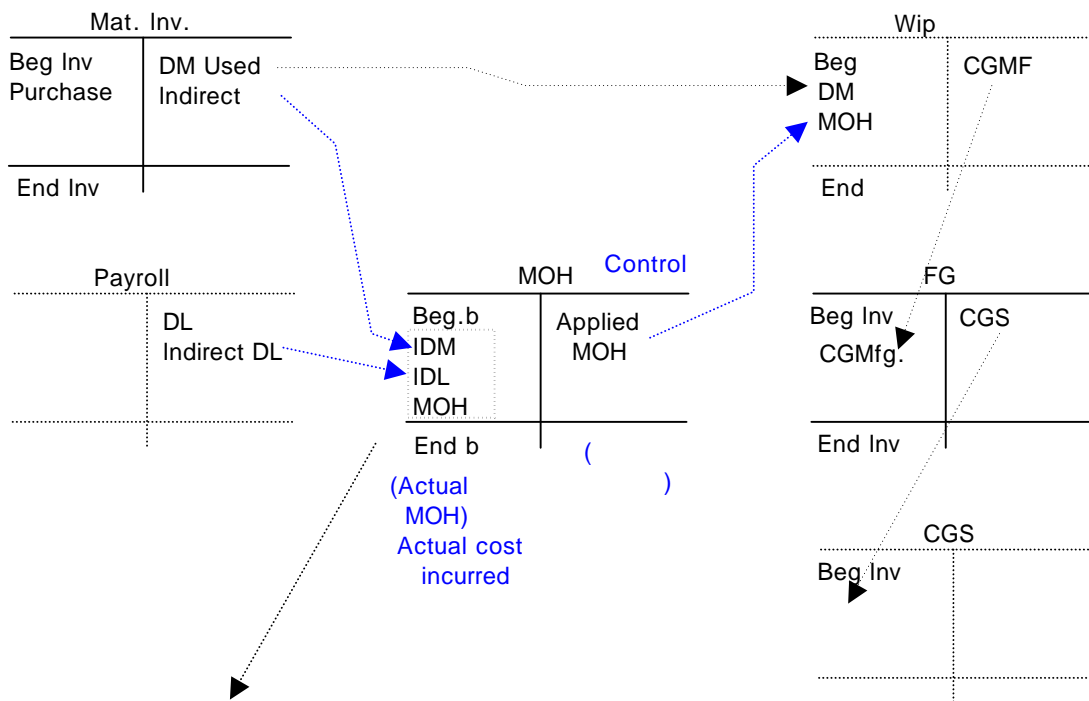


	Job (order) costing: 가	Processing Costing: 가
	(job) 가 , - MTO(Make-to-Order):	MTS(Make-to-Sell(Stock)):
	Job 가	
	가 - -	
	- 가 - 가 .	
Ex	, , , etc.	

process flow



MOH : 27가

1 MOH control a/c

MOH		Variance (9,800 - 9,200)
Actual MOH 9,800	Applied MOH 9,200	

2

MOH control		Applied control	
Actual MOH 9,800			Applied MOH 9,200

Job costing

1 Material: /

(1)

Dr) Material	xxxx
Cr) A/P(Cash)	xxxx

(2)

Dr) wip (Direct mat.)	xxxx	
MOH (Indirect mat.)	xxxx	
Cr) Material	xxxx	

2 Labor cost

Dr) wip (Direct L.)	xxxx
MOH (Indirect L.)	xxxx
Cr) Payroll(cash)	xxxx

3 MOH

(1)

	MOH		
Dr) MOH (Indirect L.)	xxxx		가
Cr) Prepaid expense	xxxx		

(2)

Dr) wip	xxxx
Cr) MOH	xxxx
	(or Applied MOH)

4

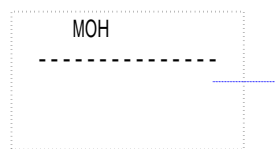
Dr) CGMfg	xxxx
Cr) wip	xxxx

5

Dr) CGS	xxxx
Cr) FG	xxxx
Dr) A/R(Cash)	xxxx
Cr) Sales	xxxx

MOH (Application)

1 Predetermined or MOH(Application) Rate (=)



Variable MOH		Fixed MOH
-----	+	-----

(가)

2 Applied MOH = * actual

3 MOH (,) variance

(1) Actual MOH < Applied MOH
--> Overapplied MOH

(2) Actual MOH > Applied MOH
--> Underapplied MOH

4 Under(Over) applied MOH

(1) Immediate write-off method:
overapplied (Act < applied --> CGS
underapplied (Act > applied --> CGS

(2) Proportion Method:
overapplied --> WIP, FG, CGS
underapplied --> WIP, FG, CGS

MOH	
Act	Applied
1,000	1,500
500	

closing

dr) MOH	500	
cr) wip	500	
FG		wip, FG asset
CGS		cgs expense

MOH	
Act	Applied
1,000	700
	300

dr) wip	300	
FG		
CGS		가 .
cr) MOH	300	

16)

Worley company has underapplied overhead of \$45,000 for the year ended Dec. 31 1998.

Before disposition of the underapplied overhead, selected Dec. 31, 1998 balances from Worley's accounting records are as follows;

Sales	1,200,000
CGS	720,000
Inventory	
Direct Material	36,000
Work in process	54,000
Finish Goods	90,000

proration

question: Under worley's cost accounting system, over- or underapplied overhaead is allocated to appropriate inventoryis and cost of goods sold based on year-end balances.

In its 1998 income statement, Worley should report cost of goods sold of ?

underapplied applied "actual > applied"
 applied (Up) , proration ()
 "wip", "F/G", "CGS" up
 3가 , "864,000" .

CGS =	720,000 + (45,000 * (720,000 / 864,000)) =	757,500.0	37,500.0
Wip =	54,000 + (45,000 * (54,000 / 864,000)) =	56,812.5	2,812.5
F/G =	90,000 + (45,000 * (90,000 / 864,000)) =	94,687.5	4,687.5
			45,000

Dr) cgs	37,500.0
wip	2,812.5
F/G	4,687.5
Cr) Moh	45,000

cf) immediate

cgs = 720,000 + 45,000 = 765,000	Dr) CGS	45,000
wip = 0	Cr) MOH	45,000
F/G = 0		