KOBO CHAN Company manufacters sport equipment . The company uses a process cost system with an average cost flow assumption. It maintains a separate work in process account for each ot its two producing departments, Pattern and Finishing. Data related to manufacturing operations in December 2016 are :

|  |  |  |
| --- | --- | --- |
|  | **Pattern (unit)** | **Finishing (unit)** |
| Units started in process in Pattern Department this period | 320.000 | - |
| Units have received from Pattern Dept | - | 200.000 |
| Units transferred to Finishing Dept | 200.000 |  |
| Units transferred from Finishing dept to warehouse | - | 150.000 |
| Units in ending inventory : |  |  |
| Pattern Department ( 100% materials, 40 % conversion cost ) | 80.000 | - |
| Finishing Department ( 1/3 conversion cost ) | - | 30.000 |

|  |  |  |
| --- | --- | --- |
| **Cost of Production :** |  |  |
| Materials | $ 20.000 | - |
| Labor | $ 22.000 | $ 20.000 |
| Factory Overhead | $ 21.000 | $ 22.000 |

**Required :**

1. Prepare a December 2016 cost of production report for each department !
2. Prepare the appropriate general journal entries to record the charge to the producing departments for the costs incurred during December and to record the transfer of units from Pattern to Finishing and from Finishing to store.

KWIK KWIK Manufacturing has 4 employees, named : Bryan, Axl, Steward, and Eric on presence card on January 2017, Salary Divison make salary list for January 2017.

The usage of employees presence hours are in this table below :

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **The usage of presence hours** | **Bryan** | **Axl** | **Steward** | **Eric** |
| Order # 2551 | 70 hours | 120 hours | 80 hours | 56 hours |
| Order # 2552 | 105 hours | 100 hours | 60 hours | 90 hours |
| Preparation  | 8 hours | 3 hours | 5 hours | 9 hours |
| Wages per hours | $ 90 | $ 95 | $ 70 | $ 60 |

**Required :**

1. Please calculate Distribution of Labor Hours with 20% Rate PPh !
2. Please make journals for Labor Cost on January 2017 !

KINGKONG Ltd. is the company which wooden equipment business. In 2017, KINGKONG Ltd. has wooden order from America and use Normal Calculation Cost System. Available datas of 2017are :

|  |  |  |
| --- | --- | --- |
|  | **Budgeted** | **Actual** |
| FOH | Rp. 16.000.000 | Rp. 18.000.000 |
| Machine’s hour |  65.000 |  63.000 |
| Direct Labor’s hour |  175.000 |  178.00 |
| Unit production |  |  2000 units |
| Primary cost |  | Rp. 8.000.000 |

**Required :**

1. Please determine early FOH *(Factory Overhead)* rate !
2. Please calculate applied FOH for 2017 !
3. Please calculate the difference of FOH ( overapplied or underapplied ) !
4. Please calculate of unit cost !
5. Please make journal to register difference FOH and closing journal of applied FOH with Full Costing Method !
6. Syaiful anwar
7. Singgih herlambang
8. Dhimas Wahyu
9. Kurniawan Jenana