**CASE – 1:**

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

|  |  |  |
| --- | --- | --- |
|  | **Budgeted** | **Actual** |
| FOH | Rp. 18.200.000 | Rp. 19.500.000 |
| Machine’s hour | 72.000 | 71.000 |
| Direct Labor’s hour | 205.200 | 207.500 |
| Unit production |  | 3300 units |
| Primary cost |  | Rp. 9.500.000 |

**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 !

**CASE – 2 :**

Warehouse Section of PT. SARILA calculates the raw materials used in production during June 2018. The following are the raw material inventory data:

|  |  |  |
| --- | --- | --- |
| **Tanggal** | **Description** | **Jumlah unit dan harga** |
| **01/06/2018** | **Beginning balance** | **650 unit @ Rp. 3.500**  **450 unit @ Rp. 3.700**  **300 unit @ Rp. 3.800** |
| **03/06/2018** | **sent** | **750 unit** |
| **09/06/2018** | **sent** | **450 unit** |
| **15/06/2018** | **receive** | **500 unit @ Rp. 3.900** |
| **17/06/2018** | **sent** | **550 unit** |
| **21/06/2018** | **receive** | **450 unit @ Rp. 4.000** |
| **25/06/2018** | **receive** | **400 unit @ Rp. 3.400** |
| **27/03/2018** | **sent** | **800 unit** |

**Requested:**  
Calculate raw material that sent to the factory and ending balance of raw material using the method as belows :

1. Average Method, FIFO, LIFO
2. Market Prices and Standard Proce ( Note : standard price Rp. 3750/pcs, market price Rp., market price Rp. 3.875 / pcs )

**CASE – 2 :**

MYLIFE Manufacturing has 4 employees, named : Ester, Michael, Anthony, Tommy and Nancy. Based on presence card on December 2017, Salary Divison make salary list for December 2017.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **The usage of presence hours** | **Sarah** | **Linda** | **Tommy** | **Andy** |
| Order # 352 | 75 hours | 82 hours | 65 hours | 103 hours |
| Order # 354 | 120 hours | 115 hours | 96 hours | 104 hours |
| Order # 355 | 66 hours | 70 hours | 74 hours | 88 hours |
| Preparation | 8 hours | 5 hours | 4 hours | 10 hours |
| Wages per hours | $ 20 | $ 22 | $ 18 | $ 15 |

**Required :**

1. Please calculate Distribution of Labor Hours with 25% Rate PPh !
2. Please make journals for Labor Cost on December 2017 !

**CASE – 4 :**

The following data of the Green Crown Company on the cost production in 2017 and 2018 are :



**Required :**

Create an income statement for the year 2017 ( Variable Costing ) and the year 2018 with Full Costing Method.