

PROBLEM 20-5A

- (a) \$7,600 ($\$18,850 + \$7,975 - \$19,225$).
- (b) \$36,750 [$\$9,750 + \$15,000 + (80\% \times \$15,000)$]. (Given in Other data).
- (c) \$16,950 ($\$18,850 - \$1,900$).
- (d) \$7,040 ($\$8,800 \times 80\%$).
- (e) \$12,440 [Given in Other data— $\$3,800 + \$4,800 + (80\% \times \$4,800)$].
- (f) \$57,100 ($\$36,750 + \$16,950 + \$8,800 + \$7,040 - \$12,440$).
- (g) \$5,000 (Given in Other data).
- (h) \$57,100 (Same as (f) above).
- (i) \$58,100 ($\$5,000 + \$57,100 - \$4,000$).
- (j) \$4,000 (Given in Other data).
- (k) \$12,465 (Equal to factory wages incurred).
- (l) \$3,665 ($\$12,465 - \$8,800$).
- (m) \$7,040 ($\$6,810^* + \230) or (Same as (d)).

* $\$1,900 + \$3,665 + \$1,245$