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Managerial Accounting: Tools for Business Decision-Making, Fifth Canadian Edition

Weygant, Kimmel, Kieso, Aly

PROBLEM 2.45A

(a) Raw materials inventory, beginning.....	\$ 9,600
Raw materials purchased ⁽¹⁾	<u>28,800</u>
Raw materials available for use.....	38,400
Less: Raw materials inventory, ending.....	<u>10,400</u>
Raw materials used in production	<u>\$28,000</u>

$$^1 \$28,000 + \$10,400 = \$38,400$$

$$\$38,400 - \$9,600 = \$28,800$$

(b) Work in process inventory, beginning.....	\$ 14,600
Manufacturing costs added.....	<u>160,000</u>
Total work in process during the month.....	174,600
Less: Work in process inventory, ending.....	<u>13,000</u>
Cost of goods manufactured ⁽²⁾	<u>\$161,600</u>

$$^2 \$14,600 + \$160,000 - \$13,000 = \$161,600$$

(c) Finished goods inventory, beginning.....	\$ 9,600
Cost of goods manufactured.....	<u>161,600</u>
Cost of goods available for sale.....	171,200
Less: Finished goods inventory, ending.....	<u>9,200</u>
Cost of goods sold ³	<u>\$162,000</u>

$$^3 \$9,600 + \$161,600 - \$9,200 = \$162,000$$

Chapter 7
BUS285

Internal Control and Cash

Fraud

- An intentional act to misappropriate (steal) assets or to misstate financial statements
- Many high-profile collapses of companies due to fraud
- Examples of misstatements:
 - Recording expenses as assets
 - Overstating useful lives of assets
 - Recording revenues that do not exist

Internal Control

- The related methods and measures adopted within a company to help it achieve:
 - Reliable financial reporting
 - Effective and efficient operations
 - Compliance with relevant laws and regulations
- The most effective way to prevent fraud
- Also can help prevent errors, which cause unintentional misstatements
- Good internal control systems have five primary components:
 - Control environment
 - Risk assessment
 - Control activities
 - Include:
 - Authorization of transactions and activities
 - Segregation of duties
 - Documentation
 - Physical controls
 - Independent checks of performance
 - HR controls
 - Specific control activities used by a company will depend on:
 - The risk it is facing
 - The size and nature of the company
 - Information and communication
 - Monitoring
- Limitations:
 - Can only provide reasonable assurance that assets are safeguarded and records are reliable
 - Include:
 - Cost/benefit
 - Human element
 - Collusion
 - Size of business

Cash Controls

- Cash is highly susceptible to theft

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