

**Chapter 4 -
True or False**

- | | | | |
|----------|-----------|-----------|-----------|
| 1. False | 6. True | 11. False | 16. True |
| 2. True | 7. False | 12. False | 17. False |
| 3. True | 8. False | 13. False | 18. False |
| 4. False | 9. True | 14. False | 19. True |
| 5. True | 10. False | 15. False | 20. False |

Multiple choice – Theory

- | | | | | |
|------|-------|-------|-------|-------|
| 1. d | 6. d | 11. d | 16. a | 21. c |
| 2. b | 7. a | 12. d | 17. c | 22. b |
| 3. b | 8. c | 13. c | 18. b | 23. d |
| 4. d | 9. c | 14. b | 19. b | 24. b |
| 5. d | 10. b | 15. c | 20. b | 25. b |

Problem 1 – Alexis Company

1. Journal entries

1.	Materials	28,000	
	Accounts payable		28,000
2.	Work in process	22,000	
	Factory overhead control	3,000	
	Materials		25,000
3.	Materials	800	
	Work in process		500
	FO Control		300
4.	Accounts payable	1,000	
	Materials		1,000
5.	Payroll	39,000	
	Withholding taxes payable		3,025
	SSS Premiums payable		1,600
	Phil Health contributions payable		375
	Pag-ibig funds contributions payable		1,200
	Accrued payroll		32,800
	Accrued payroll	32,800	
	Cash		32,800
6.	Work in process	33,400	
	Factory overhead control	5,600	
	Payroll		39,000

Chapter Cost Accounting Answers

S Baum



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1. Understanding the eBook Chapter Cost Accounting Answers
 - The Rise of Digital Reading Chapter Cost Accounting Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter Cost Accounting Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Chapter Cost Accounting Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter Cost Accounting Answers
 - Personalized Recommendations
 - Chapter Cost Accounting Answers User Reviews and Ratings
 - Chapter Cost Accounting Answers and Bestseller Lists
5. Accessing Chapter Cost Accounting Answers Free and Paid eBooks
 - Chapter Cost Accounting Answers Public Domain eBooks
 - Chapter Cost Accounting Answers eBook Subscription Services
 - Chapter Cost Accounting Answers Budget-Friendly Options
6. Navigating Chapter Cost Accounting Answers eBook Formats

- ePub, PDF, MOBI, and More
- Chapter Cost Accounting Answers Compatibility with Devices
- Chapter Cost Accounting Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Chapter Cost Accounting Answers
 - Highlighting and Note-Taking Chapter Cost Accounting Answers
 - Interactive Elements Chapter Cost Accounting Answers
- 8. Staying Engaged with Chapter Cost Accounting Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Chapter Cost Accounting Answers
- 9. Balancing eBooks and Physical Books Chapter Cost Accounting Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Chapter Cost Accounting Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Chapter Cost Accounting Answers
 - Setting Reading Goals Chapter Cost Accounting Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Chapter Cost Accounting Answers
 - Fact-Checking eBook Content of Chapter Cost Accounting Answers
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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