

Management Accounting Techniques Tutorial Corrections

2021 Printing

Page 365 **answer 4.3**

reported 29/11/22

- (a) The total apportioned costs for the finishing department should be £25,520 (not £23,520)

- (b) The overhead absorption rate for the finishing department should be £5.17 per direct labour hour (not £4.75)

Page 365 **answer 4.3**

reported 21/11/23

- (b) The overhead absorption rate for the machining department should be £5.68 per direct labour hour (not £5.12)