

**TUGAS RUTIN SESI 03:
PENENTUAN BIAYA PER UNIT : ALOKASI DEPARTEMEN PENDUKUNG**

LATIHAN 1

KIT Corporation

KIT Corporation operates in a highly competitive market where jobs are obtained by bids. KIT uses a policy of bidding full cost plus a 25 percent markup. The company operates two support departments and two producing departments. Budgeted costs and normal activity are as follows:

	<u>Support Departments</u>		<u>Producing Departments</u>	
	<u>1</u>	<u>2</u>	<u>X</u>	<u>Z</u>
Budgeted overhead	\$90,000	\$120,000	\$300,000	\$500,000
Maintenance hours	1,000	500	2,200	1,800
Number of employees	12	18	40	60
Direct labor hours	-	-	15,000	3,000
Machine hours	-	-	4,000	20,000

The direct costs of Department 1 are allocated on the basis of employees; those of Department 2 are allocated on the basis of maintenance hours. Department X uses direct labor hours to assign overhead costs to products. Department Z uses machine hours.

Required:

- a. Allocate the support-department costs to the producing departments using the sequential or step method beginning with Support Department 2.
- b. Calculate the predetermined overhead rate for each producing department.
- c. The firm is bidding on a job that is estimated to require \$100 per unit in direct materials and \$150 per unit in direct labor. Each unit would require eight labor hours in Department X and ten machine hours in Department Z. Determine the bid price per unit for the job.

Sumber: Hansen&Mowen:2009

LATIHAN 2

Jelajahi salah satu situs perusahaan manufaktur di Indonesia, kemudian identifikasi beberapa hal berikut:

1. Produk apa saja yang dihasilkan?
2. Departemen produksi yang dimiliki?
3. Tentukan departemen produksi dan departemen pendukungnya! Berikan alasan/pertimbangan saudara!
4. Menurut anda, metode alokasi apakah yang tepat untuk membebankan biaya pada departemen pendukung tersebut?Jelaskan alasan anda!