

## Job-Order Cost Sheet (1 of 2)

- Accounting for job-order production begins by preparing the source documents that are used to keep track of the costs of jobs. The **job-order cost sheet** is prepared for every job

| Johnson Leathergoods<br>Job-Order Cost Sheet |                            |                               |
|--|----------------------------|-------------------------------|
| Job Name: Backpacks                          | Date Started: Jan. 3, 20XX | Date Completed: Jan. 29, 20XX |
| Direct materials                             |                            | \$1,000                       |
| Direct labor                                 |                            | 1,080                         |
| Applied overhead                             |                            | <u>240</u>                    |
| Total cost                                   |                            | \$2,320                       |
| + Number of units                            |                            | <u>+ 20</u>                   |
| Unit cost                                    |                            | <u>\$ 116</u>                 |

# Job Order Cost Manual Solution

**Sabine Zange**



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