

#Jenny



Finally I get this ebook, thanks for all these I can get now!

#Rio



Cool! I'am really happy

#Markus Jensen



I did not think that this would work, my best friend showed me this website, and it does! I get my most wanted eBook

#Hun Tsu



wtf this great ebook for free?!

#Che Salsa



My friends are so mad that they do not know how I have all the high quality ebook which they do not!

#Diego Butler



so many fake sites. this is the first one which worked! Many thanks

December 2013 Questionnaire ACCA F2 / FMA / MA / AF 47  
THE MANAGEMENT ACCOUNTANT'S PROFIT STATEMENT - ABSORPTION COSTING Chapter 8 | 7

### 3 Hourly absorption rates


The previous example assumed that fixed overheads were absorbed on a unit basis. A popular question in the exams can be asked to calculate the amount of any over- or under- absorption when fixed overheads are absorbed on an hourly basis.

**Example 2**

Y plc budgets on working 80,000 hours per month and having fixed overheads of \$320,000. During April, the actual hours worked are 78,000 and the actual fixed overheads are \$315,500.

Calculate:

- the overhead absorption rate per hour;
- the amount of any over- or under-absorption of fixed overheads in April.



Free ACCA course notes - Free ACCA lectures - Free tests - Free tutor support - Studyhelp - Largest ACCA forums - OpenTuition.com

[Download PDF version of :](#)  
**Acca F2 Free**