

Exercise 3-2 (15 minutes)

1. These costs would have been recorded on four different documents: the materials requisition form for Job W456, the time ticket for Jamie Unser, the time ticket for Melissa Chan, and the job cost sheet for Job W456.
2. The costs would have been recorded as follows:

Materials requisition form:

	<i>Quantity</i>	<i>Unit Cost</i>	<i>Total Cost</i>
Blanks	20	\$15.00	\$300
Nibs	480	\$1.25	<u>600</u>
			<u>\$900</u>

Time ticket for Jamie Unser

<i>Started</i>	<i>Ended</i>	<i>Time Completed</i>	<i>Rate</i>	<i>Amount</i>	<i>Job Number</i>
11:00 AM	2:45 PM	3.75	\$9.60	\$36.00	W456

Time ticket for Melissa Chan

<i>Started</i>	<i>Ended</i>	<i>Time Completed</i>	<i>Rate</i>	<i>Amount</i>	<i>Job Number</i>
8:15 AM	11:30 AM	3.25	\$12.20	\$39.65	W456

Job Cost Sheet for Job W456

Direct materials	\$900.00
Direct labor:	
Jamie Unser	36.00
Melissa Chan	<u>39.65</u>
	<u>\$975.65</u>