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| Kendra Company's standard labor cost of producing one unit of Product DD is 4 hours at the rate of $12.84 per hour. During August, 40,800 hours of labor are incurred at a cost of $12.95 per hour to produce 10,000 units of Product DD.

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 | http://edugen.wiley.com/edugen/art2/common/pixel.gif |

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| http://edugen.wiley.com/edugen/art2/common/pixel.gif |

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| http://edugen.wiley.com/edugen/art2/common/pixel.gif |

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| Compute the total labor variance. $

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 | http://edugen.wiley.com/edugen/art2/common/pixel.gif |

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| Compute the labor price and quantity variances.

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| Labor price variance | $ |  |
| Labor quantity variance | $ |  |

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 | http://edugen.wiley.com/edugen/art2/common/pixel.gif |

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| Repeat the previous question, assuming the standard is 4.2 hours of direct labor at $13.11 per hour.

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| Labor price variance | $ |  |
| Labor quantity variance | $ |  |

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