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Chapter 5

Process Costing

Quick Check

Answers:

QC-1. c
QC-2. c

QC-3. c
QC-4. a

QC-5. d
QC-6. d

QC-7. d
QC-8. b

QC-9. a
QC-10. b

Short Exercises

(5-10 min.) SS-1

Job Costing System

- Direct materials, direct labor, and manufacturing overhead are assigned to each job.
- Direct materials, direct labor, and manufacturing overhead flow into a single Work in Process Inventory control account that is supported by a subsidiary ledger of job cost records, one record for each job.
- Costs of completed jobs are transferred directly to Finished Goods Inventory

Process Costing System

- Direct materials, direct labor, and manufacturing overhead are assigned to each manufacturing process.
- Direct materials, direct labor, and manufacturing overhead are accumulated in separate Work in Process Inventory accounts—one for each manufacturing process.
- As units are transferred from one process to the next, the costs of those units are transferred from one Work in Process Inventory account to the next.

Managerial Accounting 4th Edition Solutions

Joacim Rocklöv



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