# Job Order Costing

Cost Accounting Systems

Job Order Cost Flow Reporting Job Cost Data

- Job order cost system
- Process cost system

- Accumulating manufacturing costs
- Assigning manufacturing costs to work in process
- Assigning costs to finished goods
- Assigning costs to cost of goods sold
- Summary

- Cost of goods manufactured schedule
- Income statement presentation
- Under-or overapplied manufacturing overhead

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**Zahirul Hoque, Tarek Rana** 

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