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Cost Accounting: A Managerial Emphasis
Charles T. Horngren - Srikant M. Datar -
Madhav V. Rajan global edition, fifteenth
edition (2015) CHAPTER 2 AN
INTRODUCTION TO COST TERMS
AND PURPOSES 2-1 A cost object is

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anything for which a separate measurement of costs is desired. Examples include a product, a service, a project, a customer, a brand category, an activity, and a department. 2-2 Costs are used input, cash expenses are dollars leaving the company.

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Chapter 2. © The McGraw-Hill Companies, Inc., 2021. All rights reserved. Solutions Manual, Chapter 2 1. Chapter 2. Job-Order Costing: Calculating Unit Product Costs. Questions. 2-1 Job-order

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costing is used in situations where many different products, each with individual and unique features, are produced each period. 2-2 In absorption costing, all manufacturing costs, both fixed and variable, are assigned to units of product—units are said to fully absorb manufacturing costs.

Chapter 2

6. Illustrate the flow of inventoriable and period costs. 7. Explain why product costs are computed in different ways for different purposes. 8. Describe a framework for cost accounting and cost management. II.

CHAPTER SYNOPSIS Chapter 2 defines and explains important cost accounting terms and concepts that will be discussed in the following ...

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Accounting Education

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