

Cost Accounting Chapter 2 Solutions

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2-1 CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES 2-1 A cost object is 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

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Step 2 of 2 Cost Object: Corporation measures and estimates the cost of the item for accomplishment of various objectives. The item for which cost incurred is estimated is cost object.

Chapter 2

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2-1 A cost object is 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 Direct costs of a cost object are related to the particular cost object and can be traced to that cost object in an economically feasible (cost-effective) way.

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Proper recording, classifying and also properly allocating expenditure is referred to as cost accounting. It is with the help of cost accounting that the cost of a product is determined. It also helps you to arrange data for the purpose of guiding and controlling management. As a student, there is a possibility that you might find it difficult to understand chapter 2 of Cost Accounting.

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Solutions Manual, Chapter 2 29 2 Cost Concepts and Behavior Solutions to Review Questions 2-1. Cost is a more general term that refers to a sacrifice of resources and may be either an opportunity cost or an outlay cost. An expense is an outlay cost charged against sales

(DOC) Chapter 2 Managerial Accounting and Cost Concepts ...

Chapter 02 Managerial Accounting and Cost Concepts 2-1 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it.

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Direct materials unit cost would be unchanged at \$112. Depreciation unit cost would be $\$8,000,000 / 2,000,000 = \4 per unit. Total direct materials costs would rise by 100% to \$224,000,000 ($\112 per unit $2,000,000$ units). Total depreciation cost of $\$8,000,000$ would remain unchanged.

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Solutions Manual, Chapter 2 7 Exercise 2-1 (15 minutes) Cost Cost Object Direct Cost Indirect Cost 1. The wages of pediatric nurses The pediatric department X 2. Prescription drugs A particular patient X 3. Heating the hospital The pediatric department X 4. The salary of the head of pediatrics The pediatric department X 5.

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CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES 2-1 A cost object is 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.

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The function of cost accounting is to provide the cost accounting information that is the basis for planning and controlling current and future operations. It provides the cost figures and analyses that management needs in order to find the most efficient methods of operating, achieving control of costs, and determining selling prices. 2.

CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES

Solutions Manual, Chapter 2 19 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 Managers carry out three major activities in an organization: planning, directing and motivating, and controlling. Planning involves establishing a basic strategy, selecting a course of action, and specifying how the

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It includes the cost of direct material, cost of direct labor and overheads related to production, administration, and sales. Step 2 of 2 Cost Object: Corporation measures and estimates the cost of the item for accomplishment of various objectives. The item for which cost incurred is estimated is cost object.

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