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# Chapter 2

### Job Order Costing and Analysis

#### QUESTIONS

- Factory overhead is not identified with specific units (jobs) or batches (job lots).
  Therefore, to assign costs, estimates of the relation between factory overhead cost
  and job or job lot are necessary. Since managers need timely cost information, we
  need to estimate a predetermined overhead rate to use in applying estimated
  overhead to jobs. This estimated amount also helps job order companies determine
  prices on a timely basis.
- Several other factors (allocation bases) are possible and reasonable. These common factors often include direct materials or machine hours.
- The job order cost sheet captures information on cost and quantity of direct material
  and direct labor, and on the amount of factory overhead applied to the respective job
  or job lot. Management and employees use this information to monitor costs during
  production and to estimate total cost of production.
- 4. Each job is assigned a subsidiary ledger account. This account serves as the "posting account" (accumulates all increases and decreases) during production for direct material, direct labor, and applied factory overhead. The collection of job cost sheets for all of the jobs in process make up a subsidiary ledger controlled by the Work in Process Inventory account in the general ledger.

When a job is finished, its job cost sheet is completed and moved from the file of jobs in process to the file of finished jobs awaiting delivery to customers. This latter file

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Clive Wilson, Bruce Keers, Ronwyn Johnston, Andrew Medlen, Brian Walters Managerial Accounting 6 Ed Solutions Ch 2:

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "Managerial Accounting 6 Ed Solutions Ch 2," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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