Cost Accounting Chapter 2 - Costs - Concepts and classification

Problem 1			Problem 2	
1. Direct		6. Direct	1. Manufacturing	6. Manufacturing
2. Indirect		7. Direct	2. Selling	7. Administrative
3. Direct		8. Indirect	3. Manufacturing	8. Selling
4. Direct		9. Direct	4. Selling	9. Administrative
5. Direct		10.Direct	5. Administrative	10.Selling
	blem 3			
1. Variable		Product	Direct	
2. Variable		Product	Direct	
3. Fixed		Product	Indirect	
4. Variable		Product	Direct	
5. Fixed		Product	Indirect	
6. Fixed		Period	Indirect	
7. Fixed		Period	Indirect	
8. Variable		Period	Direct	
9. Fixed		Product	Indirect	
10.Fixed		Period	Indirect	
Prof	blem 4 – Bug	Company		
1. Fixed		Period	6. Variable	Period
2. Fixed		Inventoriable	7. Variable	Inventoriable
3. Variable		Inventoriable	8. Fixed	Inventoriable
4. Variable		Inventoriable	9. Fixed	Period
5. Fixed		Inventoriable	10. Fixed	Inventoriable
Prol	blem 5 – Rou	nin Manufacturing C	ompany	
1.	Direct materials			50,000
	Direct labor			60,000
	Prime cost			110,000
2.	Direct labor			60,000
	FO (10,000 + 9,000 +25000)			44,000
	Conversion costs			104,000
3.	Direct materials			50,000
	Direct labor			60,000
	Factory overhead			44,000
	Product costs			154,000
Prof	blem 6 – Mo	ther Goose Company		
1. Prime costs				430,000
	2. Conver	rsion cost		525,000

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