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# Chapter 5

# **Process Costing**

#### **Quick Check**

#### Answers:

QC-1. b	QC-3. d	QC-5, b	QC-7. b	QC-9. c
QC-2. d	QC-4. a	QC-6. b	QC-8. c	QC-10, d

#### Short Exercises

(5-10 min.) S 5-1

Job Costing System

- Direct materials, direct labor, and manufacturing overhead are assigned to each job.
- Direct materials, direct labor, and manufacturing overhead flow into a single Work in Process Inventory control account that is supported by a subsidiary ledger of job cost records, one record for each job.
- Costs of completed jobs are transferred directly to Finished Goods Inventory

Process Costing System

 Direct materials, direct labor, and manufacturing overhead are assigned to each manufacturing process.

# **Managerial Accounting 3rd Edition Solutions Module 15**

Judd E. Hollander

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