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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

**Jerry J. Weygandt, Paul D. Kimmel, Jill E.
Mitchell**



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instead of using an electrical signal traveling over a cable or electromagnetic waves

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