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## Chapter 2

### Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows

#### Concept Questions

1. (LO1—Inventory accounts—raw materials, WIP, and finished goods)

Raw materials inventory is the inventory of materials needed for the manufacturing process but not yet put into production. Work in process inventory is the inventory of unfinished (partially finished) products. Finished-goods inventory is the inventory of goods that have been completed and are waiting to be sold.

2. (LO1, 2—Comparison of traditional manufacturing environment and JIT)

JIT systems are called pull systems because they start with the customer order and products are pulled through the manufacturing process. In contrast, traditional systems are called push systems because raw materials, work in process, and finished goods are pushed through the manufacturing process regardless of whether a customer has been identified for the finished product.

3. (LO2—Description of JIT system)

A JIT system is a system in which a customer order starts the manufacturing process, raw materials are purchased just in time to be used in production, and goods are completed just in time to be shipped to customers.

4. (LO2—JIT and lean production benefits)

Advantages of JIT and lean production manufacturing are likely to include the following:

1. A reduction in waste and scrap
2. An improvement in the quality of products
3. A reduction in overall production costs (although the costs of raw materials may increase in some cases)
4. A reduction in labor costs
5. A reduction in inventory
6. A reduction in processing time
7. An increase in manufacturing flexibility

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**Ensheng Dong**



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