

Chapter 2

Managerial Accounting and Cost Concepts

Solutions to Questions

2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead.

2-2

- a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it.
- b. Indirect materials are generally small items of material such as glue and nails. They may be an integral part of a finished product but their costs can be traced to the product only at great cost or inconvenience.
- c. Direct labor consists of labor costs that can be easily traced to particular products. Direct labor is also called "touch labor."
- d. Indirect labor consists of the labor costs of janitors, supervisors, materials handlers, and other factory workers that cannot be conveniently traced to particular products. These labor costs are incurred to support production, but the workers involved do not directly work on the product.
- e. Manufacturing overhead includes all manufacturing costs except direct materials and direct labor. Consequently, manufacturing overhead includes indirect materials and indirect labor as well as other manufacturing costs.

2-3 A product cost is any cost involved in purchasing or manufacturing goods. In the case of manufactured goods, these costs consist of direct materials, direct labor, and manufacturing overhead. A period cost is a cost that is taken directly to the income statement as an expense in the period in which it is incurred.

Managerial Accounting Solution 14 Edition

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts. One of the major goals of this product is to orient students to the application of accounting principles and techniques in practice. By providing students with numerous opportunities for practice with a focus on real world companies, students are better prepared as decision makers in the contemporary business world. **Ebook: Managerial Accounting - Global Edition** Ronald Hilton, David Platt, 2014-09-16

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Solutions Manual, Chapters 14-24 Financial & Managerial Accounting, 6e Or Managerial Accounting, 6e Carl S. Warren, 1999. Solutions Manual, Chapters 13-19 to Accompany Managerial Accounting Hilton Ronald W., 1991. **Fin**

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Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial and managerial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 8th Edition presents an active hands on approach to spark efficient and effective learning and develops the necessary skills to inspire and prepare students to be the accounting and business professionals of tomorrow To ensure maximum understanding students work through integrated assessment at different levels of difficulty right at the point of learning The course's varied assessment also presents homework and assessment within real world contexts to help students understand the why and the how of accounting information and business

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web one type of titration uses a neutralization reaction in which an acid and a base react to produce a salt and water in equation 1 the acid is hcl hydrochloric acid and the base