
Chapter 1

Managerial Accounting and Cost Concepts

Questions

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

1-2

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.

1-3 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.

1-4

a. Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume.

b. Fixed cost: The total fixed cost is constant within the relevant range. The average fixed cost per unit varies inversely with changes in volume.

c. Mixed cost: A mixed cost contains both variable and fixed cost elements.

1-5

a. Unit fixed costs decrease as the activity level increases.

b. Unit variable costs remain constant as the activity level increases.

c. Total fixed costs remain constant as the activity level increases.

d. Total variable costs increase as the activity level increases.

1-6

a. Cost behavior: Cost behavior refers to the way in which costs change in response to changes in a measure of activity such as sales volume, production volume, or orders processed.

b. Relevant range: The relevant range is the range of activity within which assumptions about variable and fixed cost behavior are valid.

1-7

An activity base is a measure of whatever causes the incurrence of a variable cost. Examples of activity bases include units produced, units sold, letters typed, beds in a hospital, meals served in a cafe, service calls made, etc.

1-8

The linear assumption is reasonably valid providing that the cost formula is used only within the relevant range.

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DP Hallahan



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Accounting: Business Reporting for Decision Making, 9th Edition Jacqueline Birt, Keryn Chalmers, Suzanne Maloney, Albie Brooks, David Bond, Judy Oliver, 2025-11-24 Birt's Accounting Business Reporting for Decision Making 9th Edition is the market leading text for core accounting units in business and commerce degrees specifically designed for first year students across all business disciplines including marketing and HRM What sets this text apart is its focus on the connection between accounting and business decision making presented from a management and stakeholder perspective rather than a technical accounting view **MANAGEMENT ACCOUNTING, THIRD EDITION** SINGHVI, N. M., BODHANWALA, J. RUZBEH, 2018-08-01 The third edition of the book on the lines of the previous editions provides a thorough and updated study of the text and cases extracted from the real life shop floors This comprehensive text gives an in depth analysis of the fundamental concepts principles and conventions of accounting It further dwells onto the topics like reading of annual report notes to the accounts shareholding patterns and analysis using ratios common size statements trend analysis in detail The theory is flawlessly combined with the practical elements taken from the top notch multinational companies of the country to provide the students an analytical insight into the current market scenario NEW TO THE THIRD EDITION Incorporates a new chapter on Introduction to IFRS and Ind AS Presents two caselets at the end of chapter on Depreciation Reserves and Provisions Completely revamped chapter on Tools of Balance Sheet Analysis Comprises updated sections and recent cash flow statements balance sheets as well as fund flow statements wherever required Contains updated Appendix 1 on Balance Sheet Abstract of Ingersoll Rand India Ltd for the Year Ending 2017 TARGET AUDIENCE B Com BBA M Com MBA PGDM Management Accounting: Principles & Practice, 3rd Edition Sahaf M.A., 2018 This book is meant for students of accounting management and business studies It not only describes the principles procedures and techniques of management accounting but also explains and analyses the core concepts that have driven the development of the subject for decades The book is a perfect blend of conceptual and practical approaches to accounting NEW IN THIS EDITION Completely revised and updated New chapters on strategic management accounting product costing and service costing Coverage of total quality management TQM just in time JIT life cycle costing and Kaizen costing Worked out solutions to problems and latest professional examination questions **Unofficial Answers to the Uniform Certified Public Accountants Examination** American Institute of Certified Public Accountants, 1980 **Forthcoming Books** Rose Army, 2002-02 **Managerial Communication** Jennifer R. Veltsos, Geraldine E. Hynes, 2024-08-22 Managerial Communication focuses on communication skills and strategies that managers need to be successful in today's workplace Known for its holistic overview of communication and focus on managerial competencies it continues to be the market leader in the field The Ninth Edition provides coverage of current topics like managing hybrid and virtual teams ChatGPT and artificial intelligence and empathic listening **Resources in Education**, 1997 Building Cost Planning for the Design

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Michael B. Gerrard,1996 In Whose Backyard Whose Risk environmental lawyer professor and commentator Michael B Gerrard tackles the thorny issue of how and where to dispose of hazardous and radioactive waste In Whose Backyard Whose Risk environmental lawyer professor and commentator Michael B Gerrard tackles the thorny issue of how and where to dispose of hazardous and radioactive waste Gerrard who has represented dozens of municipalities and community groups that have fought landfills and incinerators as well as companies seeking permits clearly and succinctly analyzes a problem that has generated a tremendous amount of political conflict emotional anguish and transaction costs He proposes a new system of waste disposal that involves local control state responsibility and national allocation to deal comprehensively with multiple waste streams Gerrard draws on the literature of law economics political science and other disciplines to analyze the domestic and international origins of wastes and their disposal patterns Based on a study of the many failures and few successes of past siting efforts he identifies the mistaken assumptions and policy blunders that have helped doom siting efforts Gerrard first describes the different kinds of nonradioactive and radioactive wastes and how each is generated and

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The Chicago Legal News ,1913

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