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Chapter 02 Managerial Accounting and Cost Concepts

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

- 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 orest 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.
- 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 Garrison 14th Edition Chapter 12 Solutions

Rachel S Tattersall

Managerial Accounting Garrison 14th Edition Chapter 12 Solutions:

Whispering the Strategies of Language: An Emotional Quest through **Managerial Accounting Garrison 14th Edition Chapter 12 Solutions**

In a digitally-driven earth where monitors reign supreme and instant interaction drowns out the subtleties of language, the profound secrets and emotional subtleties concealed within phrases often go unheard. Yet, situated within the pages of **Managerial Accounting Garrison 14th Edition Chapter 12 Solutions** a captivating fictional treasure pulsating with natural feelings, lies an extraordinary quest waiting to be undertaken. Written by an experienced wordsmith, this wonderful opus attracts readers on an introspective journey, softly unraveling the veiled truths and profound impact resonating within ab muscles fabric of every word. Within the mental depths of the touching review, we will embark upon a honest exploration of the book is core themes, dissect their interesting publishing style, and fail to the effective resonance it evokes serious within the recesses of readers hearts.

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