

Chapter 1

Managerial Accounting and Cost Concepts

- **Financial Accounting** – Concerned with reporting financial information to external parties, such as stockholders, creditors, and regulators.
- **Managerial Accounting** – Concerned with providing information to managers within an organization so that they can formulate plans, control operations, and make decisions.

EXHIBIT 1-1 Summary of Cost Classifications

Purpose of Cost Classification	Cost Classifications
Assigning costs to cost objects	<ul style="list-style-type: none"> • Direct cost (can be easily traced) • Indirect cost (cannot be easily traced)
Accounting for costs in manufacturing companies	<ul style="list-style-type: none"> • Manufacturing costs <ul style="list-style-type: none"> • Direct materials • Direct labor • Manufacturing overhead • Nonmanufacturing costs <ul style="list-style-type: none"> • Selling costs • Administrative costs
Preparing financial statements	<ul style="list-style-type: none"> • Product costs (inventoriable) • Period costs (expensed)
Predicting cost behavior in response to changes in activity	<ul style="list-style-type: none"> • Variable cost (proportional to activity) • Fixed cost (constant in total) • Mixed cost (has variable and fixed elements)
Making decisions	<ul style="list-style-type: none"> • Differential cost (differs between alternatives) • Sunk cost (should be ignored) • Opportunity cost (foregone benefits)

Cost Classifications for Assigning Costs to Cost Objects

- **Cost Object** – Anything for which cost data are desired – including products, customers, and organizational subunits.
- **Direct Cost**
 - **Direct Cost** – A cost that can be easily and conveniently traced to a specific cost object.
 - Examples: Direct material and direct labor.
- **Indirect Cost**
 - **Indirect Cost** – A cost that cannot be easily and conveniently traced to a specified cost object.
 - Examples: Manufacturing overhead.
 - **Common Cost** – A cost that is incurred to support a number of cost objects but cannot be traced to them individually.
 - Examples: The factory manager's salary is a common cost of producing the various products of the factory.

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