

DISCUSSION QUESTIONS

1.
 - a. Job order cost system and process cost system.
 - b. The job order cost system provides a separate record of each quantity of product that passes through the factory.
 - c. Process cost systems accumulate costs for each department or process within a factory.
2. Job order costing is used by firms that sell custom goods and services to customers. The job order system is frequently associated with firms that will produce a product or service specifically to a customer order.
3. Work in process
4.
 - a. Purchase invoice or receiving report
 - b. Materials requisition
5. A job cost sheet is the subsidiary ledger to the work in process control account. The cost of materials, labor, and overhead are listed on each separate job cost sheet for each job. A summary of all the job cost sheets during an accounting period is the basis for journal entries to the control accounts.
6. The clock card is a means of recording the hours spent by employees in the factory. The time ticket is a means of recording the time the employee spends on a specific job.
7. The predetermined overhead rate is computed using estimated amounts at the beginning of the period. This is because managers need timely information on the product costs of each job. If a company waited until all overhead costs were known at the end of the period, the allocated factory overhead would be accurate, but not timely. Only through timely reporting can managers adjust manufacturing methods or product pricing.
8.
 - a. The predetermined factory overhead rate is determined by dividing the estimated total factory overhead costs for the forthcoming year by an estimated activity base, one that reflects the consumption or use of factory overhead costs.
 - b. Direct labor cost, direct labor hours, and machine hours.
9.
 - a.
 - (1) If the amount of factory overhead applied is greater than the actual factory overhead incurred, factory overhead is overapplied.
 - (2) If the amount of actual factory overhead is greater than the amount applied, factory overhead incurred is underapplied.
 - b. Underapplied
 - c. Deferred credit

Job Costing Solutions Manual 12 Edition

Jin-Ying Zhang



Job Costing Solutions Manual 12 Edition:

Instructor's Manual for Cost Accounting, Twelfth Edition, Charles T. Horngren, Srikant M. Datar, George Foster Jay Law, Charles T. Horngren, 2006 **Cost Accounting** Charles T. Horngren, 2006 *Instructor's Manual with Transparency Masters to Accompany Economics, Twelfth Edition, by Richard G. Lipsey, Paul N. Courant, Christopher Ragan* Addison-Wesley Longman, Incorporated, 1999 **Cost Accounting** William K. Carter, 1999 This dynamic text provides a practical real world approach to cost accounting including substantial coverage of recent developments COST ACCOUNTING 12TH provides the essential background for those who will use accounting information as well as those who will prepare it This edition continues the book's successful framework with early chapters devoted to thorough treatment of the elements of cost Planning and control are recurring themes throughout the text as the authors provide special attention to decision making and human behavioral considerations **The Complete Reference Manual CMAT 2022** SK Singh, S Satyanarayan, Col. JS Rana, 2021-08-12 1 CMAT 2022 is a reference manual that covers the entire study material of entrance 2 Emphasis on all 4 sections equally 3 Each topic is well detailed and explained 4 Previous Years Solved Papers and Mock Test are given practice 5 Answer are provided for every question for concept clarity Preparing for entrances like MBA aspirants require reference for the discussion of question topics and same applies for the Common Management Aptitude Test CMAT A National level Management Entrances organized by the National Testing Agency NTA The Complete Reference Manual for CMAT 2022 has been revised carefully and consciously designed to deliver an effective and well organized set of exam relevant study material Driven completely concept this study guide is divided into 4 key sections which enable aspirants to understand the situation described in the question asked Apart from all theories provided in the book 5 mock tests for practice and Previous Years Solved Papers are provided to get the real feel of examination Housed with the comprehensive and exam oriented treatment of the latest syllabus this is a must have book for anyone who is preparing for CMAT 2022 TOC Solved Papers 2021 2013 Section A Quantitative Techniques Data Interpretation Section B Logical Reasoning Section C Language Comprehension Section D General Awareness Mock Tests 1 5 **The Complete Reference Manual For CMAT 2021** SK Sinha, S Satyanarayan, Col. JS Rana, 2020-04-26 Common Management Admission Test CMAT is a nation level entrance examination for the entry into management programmes The test is conducted by National Test Agency NTA It is a three hour computer based online test which is conducted in a single session to evaluate the candidate's ability across its segments Its scores are accepted by all Approved Institutions University Departments Constituent Colleges and Affiliated Colleges The revised edition of reference manual CMAT 2021 covers the entire study material in an effective Quantitative Techniques Data Interpretation Logical Reasoning Language Comprehension General Awareness which is further divided into chapters explaining each concepts in an easy language which is easy to understand Other than the providing theory this book also concentrates on the practice portion by providing Previous Years Solved Papers from 2020 to 2013 and 5 Mock

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