

# Managerial Accounting 3rd Edition Braun Solutions Manual

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## Chapter 5

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### Process Costing

#### Quick Check

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Answers:

QC-1. b	QC-3. d	QC-5. b	QC-7. b	QC-9. c
QC-2. d	QC-4. a	QC-6. b	QC-8. c	QC-10. d

#### Short Exercises

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(5-10 min.) S 5-1

##### *Job Costing System*

- Direct materials, direct labor, and manufacturing overhead are assigned to each job.
- Direct materials, direct labor, and manufacturing overhead flow into a single Work in Process Inventory control account that is supported by a subsidiary ledger of job cost records, one record for each job.
- Costs of completed jobs are transferred directly to Finished Goods Inventory

##### *Process Costing System*

- Direct materials, direct labor, and manufacturing overhead are assigned to each manufacturing process.

# Martin Braun Solutions Manual

**M Lipman**



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