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three major activities
in an organization:
planning, directing and

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motivating, and controlling. Planning involves establishing a basic strategy, selecting a course of action, and specifying how the action will be implemented.

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Questions. 2-1 Job-order costing is used in situations where many different products, each with individual and unique features, are produced each period. 2-2 In absorption costing, all manufacturing costs, both fixed and variable, are assigned to units of product—units are said to fully absorb

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2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a.

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differential cost is a
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a decision. An opportunity cost is the

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differences between
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elements of cost
incurred in

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manufacturing a product and indicate the distinguishing characteristics of each.

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costs--direct... A
measure of activity
such as direct labor-
hours (DLH) or mach...

A document that shows
the type and quantity
of each type of di... A
factor,

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their costs can be conveniently traced to it. b.

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think improved and
faster can be
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listening to the further experience, adventuring, studying, training, and more practical undertakings may encourage you to improve. But here, if you get not have passable time to get the concern directly,

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and manufacturing
overhead. ... Solutions
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Exercise 2-1 (10 minutes) 1. The wages of employees who build the sailboats: direct labor cost.

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Chart of accounts
Superior Interiors is owned and operated by Ken Lopez, an interior decorator. In the ledger of Superior Interiors, the first digit of the account number indicates its major account classification (1—assets, 2—liabilities,

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3—stockholders'
equity, 4—revenues,
5—expenses).
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