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**Managerial Accounting 10th Edition by Crosson and Needles
Solutions Manual**

Discussion Questions

DQ1.	The accounting concept of cost measurement focuses on determining the amount of the cost. The accounting concept of cost recognition determines when a cost should be recorded. And, the matching concept compares revenues with the costs that were required to generate them.
DQ2.	Job order costing recognizes production costs for specific jobs; process costing first traces these costs to processes, departments, or work cells and then assigns costs to products. Job order costing measures cost for each completed unit while process costing measures cost in terms of units completed during a specific period. Job order costing uses a single Work in Process Inventory account to summarize the cost of all jobs in process while process costing uses many Work in Process Inventory accounts, one for each process, department, or work cell. Job order costing is used by companies making special or unique products or services while process costing is used by companies making similar or identical products or in long production runs.
DQ3.	<p>The matching rule tracks or matches costs against the revenues they generate each period. Costs flow into and out of the inventory accounts adhering to this rule.</p> <p>Direct Materials . When direct materials arrive, the cost of the items increases the Materials Inventory account. Following a materials request, the items requested are issued to the production departments. Direct materials costs then decrease the Materials Inventory account and increase the Work in Process Inventory account. In addition, the costs of the requested materials decrease the appropriate accounts in the materials subsidiary ledger and increase the appropriate job order cost cards.</p> <p>Direct Labor . When incurred, direct labor costs increase the Work in Process Inventory account and, at the same time, increase the appropriate job order cost cards.</p> <p>Overhead . An estimated amount of overhead increases the Work in Process Inventory as work is done. The completed cost of goods produced decrease Work in Process Inventory and increase Finished Goods Inventory. When goods are sold, their costs are matched against the revenues generated. Cost of Goods Sold increases and Finished Goods decreases.</p>
DQ4.	Estimated and actual overhead costs are recognized and measured using the four steps. The four-step process involves planning an estimated rate at which overhead costs will be assigned to products or services, assigning overhead costs at this pre-

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Mario F. Triola



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