Chapter 1 - Cost Concepts, Classifications and Accounting Cycle

Summary of Answers

Exercise 1-1

1.	Administrative Expen	se 11.	Selling Expenses
2.	Factory Overhead	12.	Selling Expenses
3.	Factory Overhead	13.	Factory Overhead
4.	Direct Labor	14.	Selling Expenses
5.	Factory Overhead	15.	Factory Overhead
6.	Selling Expenses	16.	Selling Expenses
7.	Factory Overhead	17.	Selling Expenses
8.	Factory Overhead	18.	Factory Overhead
9.	Factory Overhead	19.	Selling Expenses
10.	Selling Expenses	20.	Administrative Expenses

Exercise 1-2

1. Product/Service Costs	11. Product/Service Costs	21. Product/Service Costs
2. Product/Service Costs	12. Product/Service Costs	22. N/A
3. Period Costs	13. Product/Service Costs	23. N/A
4. Period Costs	14. Product/Service Costs	24. Product/Service Costs
5, Period Costs	15. Period Costs	25. N/A
6. Period Costs	Product/Service Costs	
7. Product/Service Costs	17. Period Costs	
8. Period Costs 18. Product/Service Costs		
9. Product/Service Costs	Product/Service Costs	
10.	Period Costs 20. N/A	

Exercise 1-3

	hfajkak		
The second secon	P0.125		
3.	Highest:	3750	Lowest
1500 4.	15000		

Exercise 1-4

15	a, P 352820	d. P 314711
	b. 1, P 140000	e. P 472067
	2. P 113205	f. P 157356
	3. P 84904	
	c P 339615	

2. Journal Entries

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Charles T. Horngren

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