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Solutions Manual, Chapter 2 1 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be

Chapter 2

Solutions Manual, Chapter 2 33 2-21. Answers will vary. The major cost categories include servers (mostly fixed), personnel (mostly fixed), and legal costs (mostly fixed). There are only small variable costs for Uber or Lyft. For the drivers, the costs of the vehicle and technology are mostly fixed.

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The function of cost accounting is to provide the cost accounting information that is the basis for planning and controlling current and future operations. It provides the cost figures and analyses that management needs in order to find the most efficient methods of operating, achieving control of costs, and determining selling prices. 2.

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Accounting Principles of Cost Accounting Inventory costing methods The following transactions affecting materials occurred in February: Required: Record the transactions in materials ledger accounts similar to Figure 2-10. (The "On Order" columns should be omitted.) Use the following inventory methods, assuming the use of a perpetual inventory system.

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