

## Managerial Accounting Jiambalvo Problems Exercise Solutions

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Jiambalvo Managerial Accounting 2-4 EXERCISES E1. Managers at Company A will perceive that overhead cost allocated to jobs increases with the amount of direct labor used. If they are evaluated on how well they control the cost of jobs, they will try to cut back on labor, which not only reduces labor costs but also overhead allocated to jobs they supervise.

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Managerial and Cost Accounting Exercises I 8 Problem 2 Problem 2 Deerbound Manufacturing transferred \$3,000,000 of raw materials into production during the most recent year. Direct labor and factory overhead for the period totaled \$2,000,000. Beginning work in process was \$670,000 and ending work in process was \$850,000.

## Managerial and Cost Accounting Exercises I

assigned to goods produced. Period costs are identified with accounting periods and are expensed in the period incurred. 3. Two common types of product costing systems are (1) job-order costing systems and (2) process costing systems. Job-order costing systems are generally used by companies that produce

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