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21-1 CHAPTER 21 Process Cost

Accounting ASSIGNMENT

CLASSIFICATION TABLE Study Objectives

Questions Brief Exercises Exercises A

Problems B Problems * 1. Understand

who uses process cost systems. 1, 2 1 *

2. Explain the similarities and

differences between job order cost and
process cost systems. 2, 3, 4, 5 1 * 3.

Explain the flow of costs in a process
cost system. 63A3B

CHAPTER 21

A cost accounting system consists of manufacturing cost accounts that are fully integrated into the general ledger of a company. (b) An important feature of a cost accounting system is the use of a perpetual inventory system that provides immediate, up-to-date information on the cost of a product. 2.

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