

Solution Manual for Managerial Accounting, 17th Edition, Ray Garrison, Eric Noreen, Peter Brewer

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Chapter 1 Managerial Accounting and Cost Concepts

Questions

1-1 The three major types of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead.

1-2

a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it.

b. Indirect materials are generally small items of material such as glue and nails. They may be an integral part of a finished product but their costs can be traced to the product only at great cost or inconvenience.

c. Direct labor consists of labor costs that can be easily traced to particular products. Direct labor is also called "touch labor."

d. Indirect labor consists of the labor costs of janitors, supervisors, materials handlers, and other factory workers that cannot be conveniently traced to particular products. These labor costs are incurred to support production, but the workers involved do not directly work on the product.

e. Manufacturing overhead includes all manufacturing costs except direct materials and direct labor. Consequently, manufacturing overhead includes indirect materials and indirect labor as well as other manufacturing costs.

1-3 A product cost is any cost involved in purchasing or manufacturing goods. In the case of manufactured goods, these costs consist of direct materials, direct labor, and manufacturing overhead. A period cost is a cost that is taken directly to the income statement as an expense in the period in which it is incurred.

Managerial Accounting 1edition Garrison Chapter 3

Patrick N. Catania, Martin M. Rosner



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Cost Accounting Mark L. Frigo,1986 This volume attempts to renew and reinvigorate critical theory by extending its range and its intellectual trajectories through strategies of inclusiveness that respect and build on parallel traditions The authors reinterpret the work of Nietzsche Wittgenstein and Heidegger in relation to central figures Kant Marcuse Foucault and themes of critical theory the critique of modernity theory of the self and the question concerning technology *Ebook: Managerial Accounting* GARRISON,2014-05-16 Ebook Managerial Accounting **Instructor's Resource Guide**

Transparency Masters and Video Guide to Accompany Managerial Accounting, Tenth Edition Ray H. Garrison,2003

Scorebuilder for Managerial Accounting Bruce Baldwin,Diane D. Pattison,1988 *Managerial Accounting* Ray H. Garrison,Eric W. Noreen,1997 Study Guide/Workbook to Accompany Intro to Managerial Accounting Peter C. Brewer,Ray H. Garrison,Eric Noreen,Brewer Peter,Garrison Ray,Noreen Eric,2006-03 This study aid provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises Workbook/Study Guide for Use with Introduction to Managerial Accounting Ray H. Garrison,Peter C. Brewer,Eric Noreen,2004 This study aid written by Eric Noreen provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises

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