

# Principles Of Cost Accounting Vanderbeck 15th Edition Solutions

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Principles of Cost Accounting, 14e Edward J VanDerbeck Department of Accountancy Xavier University B Cost Management \* Terminology related to cost principles, cost behavior drivers, product costs, cost of goods sold, Under a job order system of cost accounting, the dollar amount of the entry to transfer inventory from

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CHAPTER 2: ACCOUNTING FOR MATERIALS Cengage Learning Testing, Powered by Cognero Page 5 RATIONALE: Costs related to the purchase

and receipt of materials are considered order costs while costs related to the storage and maintenance of inventory are considered storage costs

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units The invoice cost of each unit is \$145, and the cost to place one purchase order is \$105 The estimated annual order cost is: A \$12,000 B \$17,400 C \$12,600 D \$800,000 10 Carrying costs would include all of the following except: A Warehouse rent B Inspection employees' wages C Losses due to obsolescence D Property taxes

### **COST ACCOUNTING INTERMEDIATE**

Cost Accountancy: Cost Accountancy is defined as 'the application of Costing and Cost Accounting principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability' It includes the presentation of information derived ...

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the total cost of ordering and carrying the in-ventory over a specified period of time It is a function of the cost of placing an order, the number of units required annually, and the carrying cost per unit of inventory 7 The cost of placing an order, the number of units required annually, and the annual car-

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### **CHAPTER 2 ACCOUNTING FOR MATERIALS**

CHAPTER 2—ACCOUNTING FOR MATERIALS MULTIPLE CHOICE 1 An effective cost control system should include: a An established plan of objectives and goals to be achieved b Regular reports showing the difference between goals and actual performance