

***Horngren's Cost Accounting: A Managerial Emphasis, 17e, Global Edition by Datar/Rajan***  
**Chapter 18 Process Costing**

**Objective 18.1**

1) Which of the following is the costing system used for mass produced like or similar units of products?

- A) inventory-costing systems
- B) job-costing systems
- C) process-costing systems
- D) weighted-average costing systems

Answer: C

Diff: 1

Objective: 1

AACSB: Analytical thinking

2) Which of the following companies is most likely to use process costing?

- A) Crimpson Color, a company selling customized garments for niche customers
- B) Eiffel & Associates, a consulting firm providing various audit and related services
- C) Dental Bright Inc., a company manufacturing and selling toothpaste on a large scale
- D) Grimpy Corp., a company manufacturing furniture for customers as per their requirements

Answer: C

Diff: 2

Objective: 1

AACSB: Analytical thinking

3) Process costing would most likely be used to assign costs to products produced by which of these companies?

- A) Jones Flour Mill
- B) Riley Automobile Dealer
- C) Big Time Yacht Corporation
- D) Sullivan and Murphy Law Firm LLC

Answer: A

Diff: 2

Objective: 1

AACSB: Analytical thinking

4) Which of the following statements is true?

- A) In a job-costing system, average production cost is calculated for all units produced.
- B) In a process-costing system, each unit uses approximately the same amount of resources.
- C) In a job-costing system, overheads are allocated to all units equally.
- D) In a process-costing system, individual jobs use different quantities of production resources.

Answer: B

Diff: 2

Objective: 1

AACSB: Analytical thinking

# Answer Chapter 2 Question 34 Cost Accounting Horngren

**Charles T. Horngren, George  
Foster, Srikant M. Datar, Howard D.  
Teall**

## **Answer Chapter 2 Question 34 Cost Accounting Horngren:**

*Instructor's Manual for Cost Accounting, Twelfth Edition, Charles T. Horngren, Srikant M. Datar, George Foster Jay Law, Charles T. Horngren, 2006*      **Uniform CPA Examination Questions and Unofficial Answers** American Institute of Certified Public Accountants, 1968      **Cost Accounting** Charles T. Horngren, George Foster, Srikant M. Datar, Howard D. Teall, 2002-07-04 Appropriate for a one or two term Introductory Intermediate level course in cost management accounting Also suitable for MBA level courses This market leader continues the basic theme of all previous editions different costs for different purposes Cost Accounting Third Canadian Edition goes beyond cost accounting procedures and also stresses concepts analysis and the use of cost accounting as a management tool      *Introduction to Management Accounting* Charles T. Horngren, 2001-08 Offering a relevant real world decision making approach to management accounting this text develops a solid understanding of costs and cost behaviour and the use of cost information for planning and control decisions not just inventory valuation      Cost Accounting for Health Care Organizations Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book      Professional Examination Questions and Answers, a Self Study Approach John K. Harris, 1982      Media Guide to Cost Accounting Michael C. Nibbelin, Horngren, 1996-10      Student Solutions Manual, Tenth Edition, Cost Accounting, a Managerial Emphasis Charles T. Horngren, Srikant M. Datar, 2000 Designed for student use this supplement contains fully worked out solutions for all of the even numbered questions and problems in the textbook This may be purchased with the instructor's permission

*Reorganizing the Factory* Nancy Hyer, Urban Wemmerlov, 2001-10-22 Winner of the 2003 Shingo Prize Reorganizing work processes into cells has helped many organizations streamline operations shorten lead times increase quality and lower costs Cellular manufacturing is a powerful concept that is simple to understand however its ultimate success depends on deciding

where cells fit into your organization and then applying the know how to design implement and operate them Reorganizing the Factory presents a thoroughly researched and comprehensive life cycle approach to competing through cellular work organizations It takes you from the basic cell concept and its benefits through the process of justifying designing implementing operating and improving this new type of work organization in offices and on the factory floor The book discusses many important technical dimensions such as factory analysis cell design planning and control systems and principles for lead time and inventory reduction However unique to the literature it also covers in depth the numerous managerial issues that accompany organizing work into cells In most implementations performance measurement compensation education and training employee involvement and change management are critically important These issues are often overlooked in the planning process yet they can occupy more of the implementation time than do the technical aspects of cells Includes Why do cells improve lead time quality and cost Planning for cell implementation Justifying the move to cells strategically and economically Designing efficient manufacturing and office cells Selecting and training cell employees Compensation system for cell employees Performance and cost measurement Planning and control of materials and capacity Managing the change to cells Problems in designing implementing and operating cells Improving and adapting existing cells Structured frameworks and checklists to help analysis and decision making Numerous examples of cells in various industries

**Management Accounting for Decision Makers** Peter Atrill, 2009 This introductory text covers the basic principles and underlying concepts with a strong practical emphasis and plenty of examples taken from the real world as well as numerical examples with step by step explanations

**Introduction to Financial Accounting** Charles T. Horngren, Gary L. Sundem, John A. Elliott, 1993 Covers balance sheets inventories depreciation liabilities and financial statements

Student Guide and Review Manual, Cost Accounting John K. Harris, 1991

*CPA Problems and Approaches to Solutions: Problems and approaches* Charles T. Horngren, J. Arthur Leer, 1964

*Federal Energy Regulatory Commission Reports* United States. Federal Energy Regulatory Commission,

**Business Administration Reading Lists and Course Outlines**, 1981

**Accounting** E. J. McLaney, Peter Atrill, 2005 From the well established author team of Eddie McLaney and Peter Atrill this text aims to offer non specialist students a balanced introduction to financial and management accounting

*Financial Accounting* Walter Harrison, Charles Horngren, 2005-03 For introductory courses in Financial Accounting taught from a more traditional preparer approach Financial Accounting sixth edition places emphasis on nailing the accounting cycle up front to increase student success and retention later

**Uniform CPA Examination** American Institute of Certified Public Accountants. Board of Examiners, 1985-11

Financial Accounting Stephen C. Schaefer, Walter T. Harrison, Jr., Charles T. Horngren, 2000-07-31

**Management Accounting** Charles T. Horngren, 2002 This text is appropriate for one or two term first and or second year courses in Managerial or Cost Accounting at both the college and university level The new edition of this best selling text continues to emphasize a decision making approach to prepare

Canadian students to be managers of accounting information It shows how accountants prepare information that is useful to managers and demonstrates why managers in all types of organizations should have an understanding of the advantages and limitations of accounting A strategic management theme running through the text allows students to relate management accounting decisions to a company s key success factors

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