

COST ACCOUNTING

Nenita D. Mejorada

Review of the Non-cost System

Introduction to the Cost System: Job Order
Costing

Accounting for Materials Cost, Labor Cost,
and Factory Overhead

Departmentalization of Factory Overhead

Process Costing:

First-In, First-Out

Average

Joint Products and By-Products

Standard Cost

Activity-Based and Just-in-Time Costing

3rd Edition

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