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## **Job Order Costing And Analysis**

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In job order costing, the company tracks the direct materials, the direct labor, and the manufacturing overhead costs to determine the cost of goods manufactured (COGM) Cost of Goods Manufactured (COGM) Cost of Goods Manufactured, also known to as COGM, is a term used in managerial accounting that refers to a schedule or statement

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that shows the total production costs for a company during a specific period of time.

## **Job Order Costing - Guide of How to Calculate Job Order Costs**

Process costing uses both weighted average methods while job order uses the sale orders placed as batches or jobs

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for costs analysis. Also while process costing is good for companies that do general manufacturing, job costing is good for companies that manufacture based on batches.

### **An analysis of Process costing vs. job order costing**

Job costing is used to accumulate costs

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at a small-unit level. For example, job costing is appropriate for deriving the cost of constructing a custom machine, designing a software program, constructing a building, or manufacturing a small batch of products. Job costing involves the following accounting activities:  
Materials. It accumulates the cost of

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components and then assigns these costs to a product or project once the components are used.

### **Job costing – AccountingTools**

A company that produces products individually designed to meet the needs of a specific customer would normally use a job order costing system.



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## **Chapter 2 JOB ORDER COSTING AND ANALYSIS**

A major aim of a job order costing system is to determine the cost of producing each job or job lot. In the case of a job lot, the system also aims to compute the cost per unit.

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## **CH 15 Job Order Costing and Analysis Flashcards | Quizlet**

Major aim of Job order costing system to determine the cost of producing each job or job lot. In the case of a job lot, the system also aims to compute the cost per unit.

## **Chapter 15 Job Order Costing and**

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Exercise 5 Job Order Costing-Journal Entries, T Accounts, Income Statement

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Hogle Company is a manufacturing firm that uses job order costing system. On January 1, the beginning of its fiscal year, the company's inventory balances were as follows:

### **Job Order Costing Exercises-Solved Problems-Home Work Solution**

Job costing involves the detailed

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accumulation of production costs attributable to specific units or groups of units. For example, the construction of a custom-designed piece of furniture would be accounted for with a job costing system.

**The difference between job costing and process costing ...**

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CH 15 Jobs Order Costing and Analysis  
Quiz 3 6. Cosi Company uses a job order costing system and allocates its overhead on the basis of direct labor costs. Cosi expects to incur \$890,000 of overhead during the next period, and expects to use 59,000 labor hours at a cost of \$10.00 per hour. What is Cosi Company's predetermined overhead

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rate?

## **CH 15 Job Order Costing and Analysis Quiz.docx - CH 15 ...**

The following are the advantages of job order costing. It helps management in the analysis of the material, labor & overhead cost that is incurred in production or completion of the job. It



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helps in the identification of the efficiency of machines and manpower. The job order costing method helps in cost control and better utilization of resources.

**Job Order Costing System  
(Definition, Features) | Types ...**  
Job Order Costing and Analysis--Cost

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Accounting Systems Process  
Costing(Chapter 16) Job Order Costing  
Used for larger, unique, high-cost items  
Built to order rather than mass  
produced. Many costs can be directly  
traced to each job--Cost Flows  
Manufacturing costs flow: Raw materials  
- direct and indirect materials Work in  
process - job is being produced Finished

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goods - completed goods Cost of goods sold - goods which are sold \*\*Subsidiary records store information about the ...

## **Job Order Costing and Analysis - Job Order Costing and ...**

Job costing systems determine manufacturing costs systematically by dividing them in overhead, direct

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material, and direct labor costs and estimating them at their actual value. Manufacturing firms are using job costing to control the use of raw materials, labor hours and equipment by allocating the cost of each customer order separately.

**What is Job Costing? - Definition |**

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## **Meaning | Example**

Job order cost systems can be used beyond the manufacturing realm and are often used in the production of services. The same cost tracking and journaling techniques apply, as the outcome still consists of materials, labor, and overhead. However, the terminology changes in a nonmanufacturing

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environment.

## **4.8 Explain How a Job Order Cost System Applies to a ...**

Job-order Costing and Process Costing: A costing system which accumulates the cost on the basis of job is known job-order costing whereas a costing system which accumulates the cost of

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production on the basis of process or department is known as process costing.

### **Job-Order Costing versus Process Costing a. Auto ...**

Job-order costing system Cost accounting system to determine the cost of producing each job or job lot (in which cost per unit is also computed) - must

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include separate records of each job/lot

### **Bus 1B Ch 2 Job Order Costing & Analysis Flashcards | Quizlet**

Job order costing can be used for many different industries, and each industry maintains records for one or more inventory accounts. The manufacturing industry keeps track of the costs of each



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inventory account as the product is moved from raw materials inventory into work in process, through work in process, and into the finished goods inventory.

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