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Cost Accounting Horngren Chapter 18 Accounting, Chapters 1-18, 5th Edition. Charles T. Horngren. Walter T. Harrison, Jr., Baylor University. ... Cost Accounting: ... (with Charles T. Horngren) and Accounting, Fifth Edition, 2002 (with Charles T. Horngren and Linda S. Bamber) published by Prentice Hall. Professor Harrison has received scholarships, fellowships, research grants or ...

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Cost that cannot be easily or cost-effectively traced to a cost object. Indirect Labor Labor costs for activities that support the production process but either cannot be conveniently traced directly to specific finished products or are not large enough to justify tracing to the specific product.

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A direct cost is a cost that can be easily and cost-effectively traced to a cost object (which is any-thing for which managers want a separate measurement of cost). An indirect cost is a cost that can-not be easily or cost-effectively traced to a cost object. 14.

Chapter 18 Introduction to Managerial Accounting
cost Preview tekst Cost Accounting: A Managerial Emphasis Charles T. Horngren - Srikanth M. Datar - Madhav V. Rajan global edition, fifteenth edition (2015) CHAPTER 18 SPOILAGE, REWORK, AND SCRAP 18-1 Managers have found that improved quality and intolerance for high spoilage have lowered overall costs and increased sales. 18-2 Not true.

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