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Chapter 2 Job-Order Costing and Modern Manufacturing Practices 2-3 EXERCISES E1. [LO 4] Managers at Company A will perceive that overhead cost allocated to jobs increases with the amount of direct labor used. If they are evaluated on how well they control the cost of jobs, they will try to cut back on labor, which not only reduces labor

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2-26 Jiambalvo Managerial Accounting Chapter 2 Job-Order Costing and Modern Manufacturing Practices 2-26 Case 2-3. [LO 4, 5] DUPAGE POWDER COATING Summary A company has bought a computer-controlled, electrostatic powder coating system. The result is overhead has increased (due to depreciation of the system) and labor hours have decreased.

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Jiambalvo text book solutions (3) 1. Chapter 5 Variable Costing QUESTIONS 1. In full costing, fixed

manufacturing overhead is treated as a product cost. In variable costing, fixed manufacturing overhead is treated as a period cost. 2. When production exceeds sales, part of fixed manufacturing overhead will remain in inventory.

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