## Chapter 1 - Cost Concepts, Classifications and Accounting Cycle

#### Summary of Answers

#### Exercise 1-1

1.	Administrative Expen	se 11.	Selling Expenses
2.	Factory Overhead	12.	Selling Expenses
3.	Factory Overhead	13.	Factory Overhead
4.	Direct Labor	14.	Selling Expenses
5.	Factory Overhead	15.	Factory Overhead
6.	Selling Expenses	16.	Selling Expenses
7.	Factory Overhead	17.	Selling Expenses
8.	Factory Overhead	18.	Factory Overhead
9.	Factory Overhead	19.	Selling Expenses
10.	Selling Expenses	20.	Administrative Expenses

#### Exercise 1-2

1. Product/Service Costs	11. Product/Service Costs	21. Product/Service Costs
2. Product/Service Costs	12. Product/Service Costs	22. N/A
3. Period Costs	13. Product/Service Costs	23. N/A
4. Period Costs	14. Product/Service Costs	24. Product/Service Costs
5, Period Costs	15. Period Costs	25. N/A
6. Period Costs	<ol><li>Product/Service Costs</li></ol>	
7. Product/Service Costs	17. Period Costs	
8. Period Costs 18. Product/Service Costs		
9. Product/Service Costs	<ol><li>Product/Service Costs</li></ol>	
10.	Period Costs 20. N/A	

#### Exercise 1-3

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The second secon	P0.125		
3.	Highest:	3750	Lowest
1500 4.	15000		

#### Exercise 1-4

15	a, P 352820	d. P 314711
	b. 1, P 140000	e. P 472067
	2. P 113205	f. P 157356
	3. P 84904	
	c P 339615	

2. Journal Entries

# **Cost Accounting Solution Manual By Rante**

Jesse T. Barfield

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