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Jaar 2 Curso: Cost Acct. 2019 Cost accounting Preview tekst Cost Accounting: A Managerial Emphasis Charles T. Horngren - Srikant M. Datar - Madhav V. Rajan global edition, fifteenth edition (2015) CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES 2-1 A cost object is anything for which a separate measurement of costs is desired.

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2-11 Inventoriable costs are all costs of a product that are considered as assets in the balance sheet when they are incurred and that become cost of goods sold when the product is sold. These costs are included in work-in-process and finished goods inventory (they are “inventoried”) to accumulate the costs of creating these assets.

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Horngren, Foster, Datar, Rajan & Ittner, Cost Accounting ...

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Chapter 2 on the discussion of fundamental cost concepts and the managerial framework for decision making. Chapter 6, which has a revised appendix that ties together the chapter example and the cash budget. Chapter 8, which has a comprehensive chart that lays out all of the variances described in Chapters 7 and 8.

Rajan, Datar & Horngren, Cost Accounting, Global Edition ...

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