

CHEAT SHEET ACCOUNTING FINAL EXAM

1. CHAPTER 1,2 AND 3

MANUFACTURING VS. MERCHANDIZING COMPANIES

- 3 BASIC COST ELEMENTS : **Direct materials**: materials that become an integral part of the finished products

Direct cost : the cost of hands on labour in a production process

Manufacturing overhead: all other manufacturing cost, these include rent, depreciation, indirect labour, indirect materials, electricity and any other costs that is indirectly incurred in the cost of manufacturing

PRODUCT COSTS

Product costs are inventoried in the sense that they only flow through the direct materials, work in process, and finished goods accounts and are only released to the income statement when the finished goods inventory is sold

Product costs are assets and assets go to the balance sheet

- **Prime costs**: Direct material + Direct labour
- **Conversion costs**: these are defined as the costs necessary to convert direct materials into finished goods these include direct labour and manufacturing overhead

PERIOD COSTS: they go directly to income statement , these costs are expensed in the same period that it happens

COGM focuses on the WIP inventory. It includes the cost of direct material, Direct labour, and manufacturing overhead

costs	In total	Per unit
VARIABLE COST	Total variable cost changes as activity level changes	Variable cost per unit remains the same over wide ranges of activity
FIXED COST	Total fixed cost remains the same even when the activity level changes	Average fixed cost per unit goes down as activity level goes down

Accounting Final Exam Cheat Sheet 144104

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This book delves into Accounting Final Exam Cheat Sheet 144104. Accounting Final Exam Cheat Sheet 144104 is an essential topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting Final Exam Cheat Sheet 144104, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Accounting Final Exam Cheat Sheet 144104
- Chapter 2: Essential Elements of Accounting Final Exam Cheat Sheet 144104
- Chapter 3: Accounting Final Exam Cheat Sheet 144104 in Everyday Life
- Chapter 4: Accounting Final Exam Cheat Sheet 144104 in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Accounting Final Exam Cheat Sheet 144104. This chapter will explore what Accounting Final Exam Cheat Sheet 144104 is, why Accounting Final Exam Cheat Sheet 144104 is vital, and how to effectively learn about Accounting Final Exam Cheat Sheet 144104.

3. In chapter 2, this book will delve into the foundational concepts of Accounting Final Exam Cheat Sheet 144104. This chapter will elucidate the essential principles that must be understood to grasp Accounting Final Exam Cheat Sheet 144104 in its entirety.

4. In chapter 3, the author will examine the practical applications of Accounting Final Exam Cheat Sheet 144104 in daily life. This chapter will showcase real-world examples of how Accounting Final Exam Cheat Sheet 144104 can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Accounting Final Exam Cheat Sheet 144104 in specific contexts. This chapter will explore how Accounting Final Exam Cheat Sheet 144104 is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, this book will draw a conclusion about Accounting Final Exam Cheat Sheet 144104. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Final Exam Cheat Sheet 144104.

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