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Chapter 02 Managerial

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Accounting and Cost Concepts

2-1 Chapter 2 Managerial

Accounting and Cost Concepts

Solutions to Questions 2-1 The

three major elements of product costs in a manufacturing company are direct materials,

direct labor, and manufacturing

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overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be conveniently traced to it.

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Solutions manual for Managerial Accounting 15th Edition Garrison, Noreen, Brewer 2 Managerial Accounting, 15th edition 2-4 a. Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume.

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b. Fixed cost: The total fixed cost is constant within the relevant range. The average fixed

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