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Chapter 6. JOB COSTING. Chapter
Goals: After the study, you should

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understand: (1) Job costing and situation where it is applied. (2) Different types of job costing. (3) Job order costing procedures and job cost sheet. In Chapter 3 It was explained that a cost accounting system is composed of two sub-systems: (1) a system of accounting for

Chapter 6 Job Costing Cost Accounting
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Chapter 3. Cost Accounting System. 35 of fixed assets etc. Other reasons of difference are different bases of stock valuation and different methods of charging depreciation. These two Income statements are reconciled. This reconciliation further assures accuracy of both sets of accounts.

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is said to be "attached to the units
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