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Cost Accounting, 15e (Horngren/Datar/Rajan) Chapter 2 An Introduction to Cost Terms and Purposes Objective 2.1 1) An actual cost is \_\_\_\_\_. A) is the cost incurred B) is a predicted or forecasted cost C) is anything for which a cost measurement is desired D) is the collection of cost data in some organized way by means of an accounting system

Cost Accounting, 15e (Horngren/Datar/Rajan) Chapter 2 An ...

Cost Accounting, 14e (Horngren/Datar/Rajan) Chapter 9 Inventory Costing and Capacity Analysis Objective 9.1 1) Which of the following cost(s) are inventoried when using variable costing? A) direct manufacturing costs B) variable marketing costs C) fixed manufacturing costs D) Both A and B are correct. Answer: A Diff: 1 Terms: variable costing

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Inspired by the work of William J. Vatter, Horngren published the influential textbook *Cost Accounting: A Managerial Emphasis*, in 1962. This was the first of a number of books on financial and cost accounting Horngren co-authored, which shaped the theory of modern-day management accounting. [1]

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Answer: Cost accounting is the process of measuring, analyzing, and reporting financial and nonfinancial information related to the costs of acquiring or using resources in an organization.

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